DOCUMENT RESUME

ED 082 684 HE 004 713

TITLE	Total Revenue and Expenses for Provincially Assisted Universities of Ontario for the Fiscal Year Ended April 30, 1973. Report to the Council of Ontario Universities.
INSTITUTION	Council of Ontario Universities, Toronto.
REPORT NO	COU-73-2
PUB DATE	1 Oct 73
NOTE	115p.
EDRS PRICE	MF-$0.65 HC-$6.58
DESCRIPTORS	Costs; *Educational Economics; *Educational Finance; *Expenditures; *Higher Education; *Income; Operating Expenses
IDENTIFIERS	*Ontario

ABSTRACT

This document reports total revenue and expenses for provincially assisted universities of Ontario for the fiscal year ended April 30, 1973. The institutions covered included Brock, Carleton, Guelph, Lekehead, Laurentian, Nipssing, Hearst, McMaster, Ottawa, Queens, Toronto, Scarborough, Erindale, Trent, Waterloo, Western, Windsor, and York. Summary information concerns total operating expenses by object of expense and by functional area, total expenses by type of fund and by object of expense, total revenue by source of revenue and by type of fund, operating expense analysis by object of expense and by functional area and university, total expense analysis, operating revenue analysis by source and by university, total revenue analysis, percentage analysis of 1970-71 to 1972-73, and percentage analysis of revenues 1970-71 to 1972-73. Guidelines and definitions are included. (MJM)

FILMED FROM BEST AVAILABLE COPY

ED 082684

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

73 - 2

HE004713

ED 082684

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1973

Council of Ontario Universities
Conseil des Universités de l'Ontario
102 Bloor Street West
Toronto, Ontario M5S 1M3

October, 1973

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

102 BLOOR STREET WEST
TORONTO 181, ONTARIO
(416) 920-6865

October 1, 1973

The Honourable J. McNie,
Minister of Colleges and Universities,
6th Floor, Mowat Block,
Queen's Park,
Toronto 182, Ontario.

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended April 30, 1973. The summary data includes, for the first time, trend statistics covering the three fiscal periods 1970-71, 1971-72 and 1972-73.

This being the third annual report prepared by the Committee of Finance Officers-Universities of Ontario, it has been felt advisable to include the summary trend analyses. These will provide additional information to the reader and it is hoped will prove to be of benefit to you and to the staff of your Ministry.

The Committee report makes reference to the need for further study on questions relating to accounting principles and presentation in the Ontario universities and the Council endorses the continuing work of the Finance Officers in this regard.

Sincerely yours,

John B. Macdonald
Executive Director

JBM:h
Encl.

TABLE OF CONTENTS

1. Committee Report

2. General Caveat

3. Summary Information

Table 1	Total Operating Expenses by Object of Expense and by Functional Area
Table 2	Total Expenses by Type of Fund and by Object of Expense
Table 3	Total Revenue by Source of Revenue and by Type of Fund
Schedule 1A	Operating Expense Analysis Percentage of Operating Expenses by Object of Expense
Schedule 1B	Operating Expense Analysis Percentage of Operating Expenses by Functional Area and by University
Schedule 2	Total Expense Analysis Percentage Analysis of Total Expenses (all funds) by Type of Fund and by University
Schedule 3A	Operating Revenue Analysis Percentage of Operating Revenue by Source and by University
Schedule 3B	Total Revenue Analysis Percentage of Analysis of Total Revenue to each Fund Type by University
Schedule 4	Percentage Analysis of Expenses 1970-71 to 1972-73
Schedule 5	Percentage Analysis of Revenues 1970-71 to 1972-73

4. Guidelines and Definitions

5. Individual University Financial Information

REPORT OF THE COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

Total Revenue and Expenses for the Provincially Assisted Universities of Ontario for the Fiscal Year Ended April 30, 1973

The summary data and schedules included in this report represent a continuation of the work by the Committee of Finance Officers-Universities of Ontario to develop information helpful in understanding the allocation of financial resources by the provincially assisted universities in Ontario. Previous reports related to operations for the fiscal periods ended in 1971 and 1972, and, in addition, preliminary budget forecasts for 1973 were summarized at this time one year ago.

Statistics for 1971-72 cover only a ten-month fiscal period, while those for 1970-71 and 1972-73 are for a full year. Notwithstanding, the data produced in accordance with the definitions and guidelines given later in this report illustrate certain trends and differences in revenues and in resource allocation as shown on schedules 4 and 5 in the summary section. Individual universities will show variations from these trends, reflecting differences in organization, environment, management philosophy, and budget and accounting procedures and, as in any interpretation of statistical data, further research and analysis is required in order to develop truer bases for comparison.

Data for Algoma were not received in time for inclusion in this report.

The Committee recognizes that questions relating to accounting principles and presentation continue to demand attention and will be addressing these issues in the coming year. Comments and suggestions on accounting practices, and indeed on any aspect of these reports, are invited.

Chairman - Task Force 'A', Committee of Finance Officers-Universities of Ontario

Chairman - Committee of Finance Officers-Universities of Ontario

GENERAL CAVEAT

Certain of the summary data in this report may be subject to interpretation or clarification because there remain differences among universities in organization, physical environment, management philosophy, and budgetary and accounting procedures.

Attention is also drawn to the inclusion of the ten-month fiscal period, 1971-72, in the trend statistics shown on schedules 4 and 5 of the summary section. The truncated fiscal period does not necessarily represent a normal distribution of revenue and expenses.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE \ FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	168795	15993	184788	0	0	0	0	0	0	184788
(II) OTHER INSTRUCTION AND RESEARCH	18999	524	19523	0	0	0	0	0	0	19523
(III) OTHER SALARIES AND WAGES	39356	6053	45409	20276	9974	8904	20223	33448	2050	140284
TOTAL SALARIES AND WAGES	227150	22570	249720	20276	9974	8904	20223	33448	2050	344595
2. FRINGE BENEFITS	20179	2738	22917	1764	910	652	2134	3210	616	32203
TOTAL SALARIES AND BENEFITS	247329	25308	272637	22040	10884	9556	22357	36658	2666	376798
3. BOOKS AND PERIODICALS	0	0	0	12088	0	0	0	0	0	12088
4. FURNITURE AND EQUIPMENT (A) PURCHASE	5728	365	6093	392	3124	124	169	544	80	10526
(B) RENTAL	535	35	570	299	6673	15	116	80	121	7874
5. OPERATIONAL SUPPLIES AND EXPENSES	15130	2197	17327	1023	1799	1633	2925	3825	1547	30079
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	15775	0	15775
8. TAXES	0	0	0	0	0	0	0	55 *	3275 *	3330
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4766	0	4766
10. EXTERNAL CONTRACTED SERVICES	169	30	199	12	477	3	5	4027	20	4743
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1787	0	0	0	1787
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	183	0	0	238	421
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	33	0	33
15. MISCELLANEOUS	5325	296	5621	150	153	883	941	1503	5146	14397
16. INTERNAL COST ALLOCATIONS	0	-94	-94	3	-1250	-16	-308	-2903	-48	-4673
TOTAL	274216	28137	302353	36007	21860	14168	26205	64306	13045	477944

COMPUTING COSTS:		
	ACADEMIC	15260
	NON-ACADEMIC	6600
	TOTAL	21860

* Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE \ TYPE OF FUND	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	184788	0	5783	556	191127	486	0	191613
(II) OTHER INSTRUCTION AND RESEARCH	19523	0	12623	897	33043	69	0	33112
(III) OTHER SALARIES AND WAGES	140284	10966	18017	656	169923	744	94	170761
TOTAL SALARIES AND WAGES	344595	10966	36423	2109	394093	1299	94	395486
2. FRINGE BENEFITS	32203	837	1470	88	34598	130	9	34737
TOTAL SALARIES AND BENEFITS	376798	11803	37893	2197	428691	1429	103	430223
3. BOOKS AND PERIODICALS	12088	0	38	0	12126	130	40	12296
4. FURNITURE AND EQUIPMENT (A) PURCHASE	10526	383	6501	30	17440	63	14433	31936
(B) RENTAL	7874	75	37	4	7990	0	0	7990
5. OPERATIONAL SUPPLIES AND EXPENSES	30079	2913	12897	669	46558	1789	0	48347
6. COST OF GOODS SOLD	0	12942	0	0	12942	0	0	12942
7. UTILITIES	15775	1885	54	1	17715	0	0	17715
8. TAXES	3330	420	0	0	3750	0	0	3750
9. RENOVATIONS AND ALTERATIONS	4766	477	1	0	5244	14	3084	8342
10. EXTERNAL CONTRACTED SERVICES	4743	6453	0	0	11196	0	0	11196
11. SCHOLARSHIPS, BURSARIES, ETC.	1787	0	47	0	1834	4447	0	6281
12. PRINCIPAL AND INTEREST REPAYMENTS	421	7354	0	0	7775	0	792	8567
13. LAND AND SITE SERVICES	0	74	0	0	74	0	7873	7947
14. BUILDINGS	33	0	0	0	33	0	82322	82355
15. MISCELLANEOUS	14397	536	5120	447	20500	148	8	20656
16. INTERNAL COST ALLOCATIONS	-4673	3046	1603	0	-24	0	24	0
TOTAL	477944	48361	64191	3348	593844	8020	108679	710543

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE \ TYPE OF FUND	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	352630	0	0	0	352630	0	0	352630
(B) PRIN. & INTEREST REPAYMENTS	23	0	0	0	23	0	0	23
(C) OTHER	24278	0	3976	46	28300	18	9516	37834
TOTAL PROVINCIAL GRANTS	376931	0	3976	46	380953	18	9516	390487
(II) FEDERAL	725	0	47213	0	47938	141	0	48079
(III) OTHER	478	0	382	0	860	0	140	1000
2. FEES (A) TUITION	82362	0	0	3505	85867	0	0	85867
(B) OTHER	3487	17228	0	7	20722	0	0	20722
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	79770	79770
(B) OTHER	0	0	0	0	0	0	15292	15292
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	946	0	10388	0	11334	6895	3841	22070
5. OTHER	13624	29961	2232	754	46571	2252	3273	52096
TOTAL REVENUE	478553	47189	64191	4312	594245	9306	111832	715383
TOTAL EXPENSES (FORWARDED FROM A2)	477944	48361	64191	3348	593844			
EXCESS OF REVENUE OVER EXPENSES	609	-1172	0	964	401			

PER UAR-1		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	106825.9	166738.6
	- PART-TIME FTE	21448.4	25385.4
GRADUATE	- FULL-TIME FTE	11967.0	47894.4
	- PART-TIME FTE	2503.8	7502.6
TOTAL		142745.0	247510.9

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $62,001,000 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	HEARST	MCMAS.	OTT.	QUEENS	TOR.	SCAR.	ERIN.	TRENT	WAT.	WEST.	WIND.	YORK	TOTAL
1. SALARIES AND WAGES																					
(I) ACADEMIC RANKS	42.0	39.9	37.0	33.7	40.8	43.5	0.0	49.8	35.3	35.5	41.4	39.1	36.6	34.0	32.4	41.3	36.0	41.1	44.2	43.2	38.7
(II) OTHER INSTRUCTION AND RESEARCH	3.5	3.9	4.0	3.6	1.7	1.6	0.0	0.0	10.2	7.0	3.3	6.3	4.0	8.4	7.6	0.2	5.0	3.5	3.6	1.9	4.1
(III) OTHER SALARIES AND WAGES	25.7	28.3	33.2	35.3	30.0	27.4	0.0	21.8	16.6	29.1	26.8	29.1	28.4	29.2	25.9	30.7	30.2	28.9	30.1	30.7	29.4
TOTAL SALARIES AND WAGES	71.1	72.0	74.2	72.6	72.5	72.5	0.0	71.6	62.2	71.6	71.5	74.5	69.0	71.7	65.8	72.2	71.1	73.6	77.8	75.8	72.1
2. FRINGE BENEFITS	6.7	6.3	7.9	7.6	6.1	5.7	0.0	4.6	1.8	8.9	7.1	6.6	6.1	6.4	5.4	6.9	5.3	8.1	6.4	6.5	6.7
TOTAL SALARIES AND BENEFITS	77.8	78.3	82.1	80.2	78.6	78.2	0.0	76.2	64.0	80.5	78.6	81.1	75.2	78.0	71.2	79.1	76.4	81.7	84.2	82.3	78.8
3. BOOKS AND PERIODICALS	2.7	3.0	2.0	1.5	2.9	3.6	0.0	2.6	2.8	2.4	3.5	2.8	1.8	2.3	2.3	3.5	2.3	2.9	2.9	3.1	2.5
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2.6	1.9	2.1	2.9	1.7	0.5	0.0	0.0	3.2	1.2	1.7	1.7	3.3	0.7	3.5	0.9	4.5	1.5	1.2	0.4	2.2
(B) RENTAL	0.6	0.5	1.1	0.9	1.8	1.0	0.0	0.0	4.6	1.3	1.6	1.9	1.4	0.2	2.3	0.4	2.6	2.8	2.0	2.1	1.6
5. OPERATIONAL SUPPLIES AND EXPENSES	8.1	6.7	7.7	8.4	5.3	6.3	0.0	13.8	4.6	6.4	3.8	6.7	7.9	7.9	8.1	5.2	5.1	5.8	3.6	4.6	6.3
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.9	4.2	3.9	4.3	4.6	3.0	0.0	3.7	0.0	2.7	3.3	2.7	3.5	4.2	5.0	2.5	2.4	1.9	3.9	3.9	3.3
8. TAXES	0.8	0.8	1.0	0.8	0.7	0.6	0.0	0.0	0.0	0.6	0.6	0.9	0.5	0.8	0.7	0.6	1.1	0.8	0.7	0.7	0.7
9. RENOVATIONS AND ALTERATIONS	0.6	0.0	1.0	1.1	0.0	0.0	0.0	0.0	0.0	0.2	0.8	1.0	3.0	0.0	0.4	0.0	0.1	0.6	0.3	0.0	1.0
10. EXTERNAL CONTRACTED SERVICES	1.1	1.8	0.3	0.3	0.3	2.8	0.0	0.0	0.0	3.5	3.9	0.3	0.1	0.0	0.0	2.4	0.9	0.0	0.7	0.3	1.0
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	0.0	0.3	0.2	0.0	1.0	0.0	0.0	0.5	0.7	0.2	0.6	0.0	0.4
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.0	0.5	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	2.0	2.8	1.9	2.0	4.8	4.0	0.0	1.7	9.2	2.2	4.0	2.5	7.7	6.4	4.7	4.8	4.7	2.5	2.7	2.4	3.0
16. INTERNAL COST ALLOCATIONS	0.0	-0.0	-3.2	-2.4	-0.7	-0.0	0.0	0.0	0.0	-1.3	-2.0	-1.4	-0.3	-0.4	-0.3	0.0	-0.9	-1.0	-2.6	-0.4	-1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Note: When making comparisons among universities, please refer to the General Caveat and Committee Report.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973

SCHEDULE 18
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	ADMIN.	PHYSICAL PLANT [2/]	OTHER [2/]	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	61.1	0.0	61.1	7.4	4.1	72.6	0.0	2.9	8.2	14.8	1.5	100.0
CARLETON	62.3	0.0	62.3	9.2	2.6	74.1	1.5	2.4	6.9	12.4	2.6	100.0
GUELPH EXCL. OMAF	62.0	0.0	62.0	6.4	2.6	71.1	1.5	3.9	5.3	15.2	3.1	100.0
GUELPH INCL. OMAF	63.6	0.0	63.6	4.8	2.4	70.7	1.1	2.9	5.8	16.9	2.5	100.0
LAKEHEAD	60.4	0.0	60.4	7.4	2.9	70.7	1.9	2.6	8.4	14.3	2.2	100.0
LAURENTIAN	61.0	0.0	61.0	8.8	1.6	71.3	1.6	4.6	7.7	12.2	2.7	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	58.0	0.0	58.0	6.3	0.0	64.3	0.0	3.4	23.8	8.2	0.3	100.0
HEARST (LAURENTIAN)	56.5	0.0	56.5	12.7	0.0	69.3	0.0	0.4	15.2	15.2	0.0	100.0
MCMASTER	52.6	9.3	61.9	7.2	2.1	71.2	1.5	2.8	6.7	15.7	2.0	100.0
OTTAWA	57.1	8.7	65.8	8.0	1.1	74.8	1.6	2.7	5.4	13.7	1.7	100.0
QUEEN'S	56.1	10.2	66.3	7.8	2.7	76.8	1.4	2.9	5.7	11.0	2.2	100.0
TORONTO	51.3	12.2	63.5	7.2	4.5	75.1	1.5	2.3	3.1	14.2	3.7	100.0
SCARBOROUGH (TORONTO)	57.6	0.0	57.6	6.8	1.3	65.8	0.0	1.8	10.7	20.2	1.6	100.0
ERINDALE (TORONTO)	60.1	0.0	60.1	6.3	1.1	67.5	0.0	1.1	11.1	17.5	2.7	100.0
TRENT	59.8	0.0	59.8	9.3	1.2	70.3	0.9	3.7	8.9	13.3	2.9	100.0
WATERLOO	59.1	0.0	59.1	6.4	7.4	72.9	1.6	5.1	6.3	11.5	2.5	100.0
WESTERN	54.8	10.4	65.2	8.6	3.3	77.1	1.8	2.9	4.4	10.5	3.3	100.0
WINDSOR	61.9	0.0	61.9	8.9	1.9	72.7	1.2	2.4	6.0	15.7	1.9	100.0
YORK	65.2	0.0	65.2	8.3	2.0	75.5	1.0	3.7	5.2	11.5	3.0	100.0
TOTAL ALL UNIVERSITIES	57.4	5.9 [1/]	63.3	7.5	3.2	74.0	1.4	3.0	5.5	13.5	2.7	100.0

1/ This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.7%.

2/ Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

Note: When making comparisons among universities, please refer to the General Caveat and Committee Report.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	86.0	7.7	3.8	1.5	1.0	100.0	60.6	39.4	100.0
CARLETON	82.3	9.7	6.7	1.0	0.3	100.0	87.4	12.6	100.0
GUELPH EXCL. OMAF	76.0	13.2	9.4	0.9	0.4	100.0	78.2	21.8	100.0
GUELPH INCL. OMAF	80.8	10.5	7.4	0.7	0.6	100.0	81.9	18.1	100.0
LAKEHEAD	86.6	9.0	3.9	0.4	0.0	100.0	84.2	15.8	100.0
LAURENTIAN	89.7	5.9	2.8	0.9	0.7	100.0	90.9	9.1	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	99.3	0.7	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	70.3	10.2	18.1	1.0	0.5	100.0	77.8	22.2	100.0
OTTAWA	86.1	4.1	9.2	0.4	0.2	100.0	76.4	23.6	100.0
QUEEN'S	75.1	7.5	10.9	6.2	0.3	100.0	86.9	13.1	100.0
TORONTO	79.3	2.2	16.3	1.6	0.6	100.0	93.8	6.2	100.0
SCARBOROUGH (TORONTO)	97.0	3.0	0.0	0.0	0.0	100.0	68.4	31.6	100.0
ERINDALE (TORONTO)	98.6	1.4	0.0	0.0	0.0	100.0	55.1	44.9	100.0
TRENT	77.5	16.7	2.8	2.7	0.3	100.0	70.8	29.2	100.0
WATERLOO	76.7	12.7	8.8	1.2	0.6	100.0	89.0	11.0	100.0
WESTERN	74.9	11.3	12.7	0.3	0.9	100.0	88.7	11.3	100.0
WINDSOR	84.4	10.0	5.6	0.0	0.0	100.0	83.4	16.6	100.0
YORK	80.3	12.4	3.6	0.5	1.2	100.0	85.2	14.8	100.0
TOTAL ALL UNIVERSITIES	79.4	8.0	10.7	1.3	0.6	100.0	84.7	15.3	100.0

Note: When making comparisons among universities, please refer to the General Caveat and Committee Report.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	HEARST	MCMAS.	OTT.	QUEENS	TOR.	SCAR.	ERIN.	TRENT	WAT.	WEST.	WIND.	YORK	TOTAL
1. GOVERNMENT GRANTS																					
(I) PROVINCIAL:																					
(A) FORMULA	67.6	73.4	77.1	58.0	63.2	55.9	0.0	61.7	58.1	78.9	74.1	79.4	78.5	71.8	69.1	53.9	76.2	76.0	71.0	74.3	73.7
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	6.6	0.9	1.0	25.5	13.7	18.4	0.0	0.0	0.0	2.3	4.6	1.1	2.7	3.9	5.3	24.5	1.4	0.7	5.1	1.9	5.1
TOTAL PROVINCIAL GRANTS	74.2	74.4	78.1	83.6	76.9	74.4	0.0	61.7	66.2	81.2	78.7	80.5	81.2	72.7	74.3	78.4	77.7	76.7	76.1	76.2	78.8
(II) FEDERAL	0.0	0.1	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.4	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.2
(III) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.1	0.1
2. FEES (A) TUITION	24.1	22.8	17.4	13.1	19.2	19.4	0.0	35.8	31.3	16.7	16.5	16.8	12.1	25.0	23.9	20.0	18.2	18.7	21.2	22.4	17.2
(B) OTHER	0.7	1.7	0.8	0.6	1.0	1.5	0.0	2.6	1.8	0.9	1.6	0.7	0.5	0.5	0.5	1.3	0.6	0.0	1.1	0.3	0.7
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.6	0.0	0.0	0.0	0.1	0.2	0.4	0.0	0.2
5. OTHER	1.0	1.1	3.7	2.8	2.7	4.7	0.0	0.0	0.7	0.5	2.9	1.8	5.2	1.8	1.3	0.3	3.4	3.8	1.2	0.8	2.8
TOTAL REVENUE	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Note: When making comparisons among universities, please refer to the General Caveat and Committee Report.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

TYPE OF FUND / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	86.8	7.4	3.9	1.5	0.3	100.0	64.5	35.5	100.0
CARLETON	82.0	9.4	6.7	1.6	0.3	100.0	88.2	11.8	100.0
GUELPH EXCL. OMAF	76.7	12.3	9.1	1.6	0.3	100.0	75.9	24.1	100.0
GUELPH INCL. OMAF	81.2	9.8	7.2	1.3	0.5	100.0	79.8	20.2	100.0
LAKEHEAD	86.2	8.4	3.9	1.5	0.0	100.0	84.2	15.8	100.0
LAURENTIAN	89.9	5.6	2.9	0.9	0.7	100.0	91.0	9.0	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	91.6	8.4	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	68.7	10.2	17.9	1.3	1.9	100.0	81.9	18.1	100.0
OTTAWA	85.9	4.3	9.0	0.6	0.2	100.0	75.4	24.6	100.0
QUEEN'S	74.8	7.6	10.9	6.1	0.6	100.0	86.8	13.2	100.0
TORONTO	79.3	2.2	16.2	1.6	0.7	100.0	93.2	6.8	100.0
SCARBOROUGH (TORONTO)	97.1	2.9	0.0	0.0	0.0	100.0	65.1	34.9	100.0
ERINDALE (TORONTO)	98.0	2.0	0.0	0.0	0.0	100.0	52.9	47.1	100.0
TRENT	77.6	17.1	2.8	2.4	0.1	100.0	70.9	29.1	100.0
WATERLOO	76.3	12.4	8.6	1.9	0.6	100.0	86.9	13.1	100.0
WESTERN	75.0	11.1	12.7	0.2	1.0	100.0	86.7	13.3	100.0
WINDSOR	86.2	8.0	5.7	0.0	0.0	100.0	93.4	6.6	100.0
YORK	80.3	12.0	5.7	0.7	1.2	100.0	80.3	19.7	100.0
TOTAL ALL UNIVERSITIES	79.3	7.8	10.6	1.5	0.7	100.0	84.4	15.6	100.0

Note: When making comparisons among universities, please refer to the General Caveat and Committee Report.

Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1970-71 to 1972-73

	12 months 1970-71	10 months 1971-72	12 months 1972-73
I OPERATING EXPENSES BY OBJECT OF EXPENSE			
Salaries and Wages			
Academic Ranks	37.0%	36.9%	38.7%
Other Instruction and Research	4.5	5.1	4.1
Other Salaries and Wages	28.6	28.3	29.4
Total Salaries and Wages	70.1	70.3	72.2
Fringe Benefits	5.8	6.2	6.7
Total Salaries and Benefits	75.9	76.5	78.9
Books and Periodicals	2.9	2.9	2.5
Furniture and Equipment			
Purchase	3.2	3.3	2.2
Rental	1.6	1.5	1.6
Operational Supplies and Expenses	7.2	7.2	6.3
Utilities	3.0	3.3	3.3
Taxes	0.7	0.7	0.7
Renovations and Alterations	1.5	1.0	1.0
Externally Contracted Services	0.8	0.8	1.0
Scholarships, Bursaries, Etc.	0.2	0.3	0.4
Principal and Interest Repayments	0.2	0.1	0.1
Miscellaneous	3.6	3.2	3.0
Internal Cost Allocations	-0.8	-0.8	-1.0
TOTAL	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA			
Instruction and Research	62.7%	62.3%	63.3%
Library	7.9	7.9	7.5
Academic Computing		3.3	3.2
Total Instruction, Library, Ac. Comp.	4.5 [1]	73.5	74.0
Non-Academic Computing		1.7	1.4
Student Services	2.5	2.8	3.0
Administration	5.9	5.5	5.5
Physical Plant	14.6	14.5	13.5 [2]
Other	1.9	2.0	2.6 [2]
TOTAL	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND			
Non-Capital			
Operating	79.0%	79.6%	79.4%
Ancillary Enterprises	7.8	8.1	8.0
Sponsored Research	11.2	10.3	10.7
Trust and Endowment	1.3	1.4	1.3
Other (including non-credit)	0.7	0.6	0.6
Total Non-Capital	100.0%	100.0%	100.0%
Total Funds			
Non-Capital	75.1%	77.6%	84.7%
Capital	24.9	22.4	15.3
	100.0%	100.0%	100.0%

1/ Not apportioned in 1970-71.

2/ Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES
TOTAL ALL UNIVERSITIES
1970-71 to 1972-73

	12 months 1970-71	10 months 1971-72	12 months 1972-73
I OPERATING REVENUE BY SOURCE OF REVENUE			
Government Grants			
Provincial			
Formula	73.2%	73.5%	73.7%
Other	6.9	5.7	5.1
Total Provincial Grants	80.1	79.2	78.8
Federal	0.3	0.2	0.2
Other	0.1	0.1	0.1
Fees			
Tuition	15.3	16.8	17.2
Other	0.9	0.8	0.7
Gifts, Donations, & Non-Government Grants	0.3	0.2	0.2
Other	3.0	2.7	2.8
TOTAL	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND			
Non-Capital			
Operating	78.9%	79.4%	79.4%
Ancillary Enterprises	7.8	8.1	7.8
Sponsored Research	11.2	10.1	10.6
Trust and Endowment	1.4	1.7	1.5
Other (including non-credit)	0.7	0.7	0.7
Total Non-Capital	100.0%	100.0%	100.0%
Total Funds			
Non-Capital	75.2%	78.3%	84.4%
Capital	24.8	21.7	15.6
Total All Funds	100.0%	100.0%	100.0%

15 May 1973

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30TH 1973

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to

..../2

reserves and appropriations should NOT be shown as expenses. For further references see the paragraph on "Reconciliation" on page 21.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/overcost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund

..../3

areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extra-ordinary or non-recurring items be given their true consideration.

Submission of the report for the fiscal period ending April 30th 1973 is required by August 1st 1973 on the following basis:

One copy to: Council of Ontario Universities,
102 Bloor Street West,
Toronto 181, Ontario.

One copy to: Ministry of Colleges and Universities,
University Division,
Mowat Block,
Queen's Park,
Toronto, Ontario.
Attn: Mr. A. P. Gordon.

Separate reporting forms will be used for the submission of 1973-74 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

..../4

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to

..../5

users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental

..../6

fee structure.

Do not include Student Activity Fees collected and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 10).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please Note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

..../7

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

..../8

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

..../9

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g. Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

..../10

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

..../11

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance,

..../12

legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable,

..../13

for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

..../14

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and in-

..../15

direct expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furnicure and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

..../16

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds - the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

   See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 14.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2

..../17

and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

..../18

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

..../19

2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time

..../20

and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

..../21

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3357	0	3357	0	0	0	0	0	0	3357
(II) OTHER INSTRUCTION AND RESEARCH	276	0	276	0	0	0	0	0	0	276
(III) OTHER SALARIES AND WAGES	432	0	432	312	143	142	465	552	6	2052
TOTAL SALARIES AND WAGES	4065	0	4065	312	143	142	465	552	6	5685
2. FRINGE BENEFITS	369	0	369	29	15	12	48	59	1	533
TOTAL SALARIES AND BENEFITS	4434	0	4434	341	158	154	513	611	7	6218
3. BOOKS AND PERIODICALS	0	0	0	213	0	0	0	0	0	213
4. FURNITURE AND EQUIPMENT (A) PURCHASE	92	0	92	3	98	0	2	12	0	207
(B) RENTAL	0	0	0	11	25	0	4	7	0	47
5. OPERATIONAL SUPPLIES AND EXPENSES	305	0	305	24	44	62	107	91	15	648
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	308	0	308
8. TAXES	0	0	0	0	0	0	0	0	60	60
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	49	0	49
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	84	0	84
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	51	0	51	2	1	15	32	22	34	157
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4882	0	4882	594	326	231	658	1184	116	7991

COMPUTING COSTS:	ACADEMIC	326
	NON-ACADEMIC	0
	TOTAL	326

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3357	0	0	0	3357	0	0	3357
(II) OTHER INSTRUCTION AND RESEARCH	276	0	172	73	521	19	0	540
(III) OTHER SALARIES AND WAGES	2052	165	0	0	2217	0	0	2217
TOTAL SALARIES AND WAGES	5685	165	172	73	6095	19	0	6114
2. FRINGE BENEFITS	533	16	5	2	556	0	0	556
TOTAL SALARIES AND BENEFITS	6218	181	177	75	6651	19	0	6670
3. BOOKS AND PERIODICALS	213	0	0	0	213	0	0	213
4. FURNITURE AND EQUIPMENT (A) PURCHASE	207	3	30	0	240	15	355	610
(B) RENTAL	47	0	0	0	47	0	0	47
5. OPERATIONAL SUPPLIES AND EXPENSES	648	40	148	16	852	20	0	872
6. COST OF GOODS SOLD	0	281	0	0	281	0	0	281
7. UTILITIES	308	61	0	0	369	0	0	369
8. TAXES	60	0	0	0	60	0	0	60
9. RENOVATIONS AND ALTERATIONS	49	0	0	0	49	0	0	49
10. EXTERNAL CONTRACTED SERVICES	84	3	0	0	87	0	0	87
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	81	0	81
12. PRINCIPAL AND INTEREST REPAYMENTS	0	141	0	0	141	0	0	141
13. LAND AND SITE SERVICES	0	0	0	0	0	0	237	237
14. BUILDINGS	0	0	0	0	0	0	5436	5436
15. MISCELLANEOUS	157	5	0	0	162	0	0	162
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	7991	715	355	91	9152	135	6028	15315

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	5309	0	0	0	5309	0	0	5309
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	519	0	25	0	544	0	0	544
TOTAL PROVINCIAL GRANTS	5828	0	25	0	5853	0	0	5853
(II) FEDERAL	0	0	316	0	316	25	0	341
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1894	0	0	30	1924	0	0	1924
(B) OTHER	56	286	0	0	342	0	0	342
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4801	4801
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	14	0	14	60	22	96
5. OTHER	76	387	0	0	463	50	149	662
TOTAL REVENUE	7854	673	355	30	8912	135	4972	14019
TOTAL EXPENSES (FORWARDED FROM A2)	7991	715	355	91	9152			
EXCESS OF REVENUE OVER EXPENSES	-137	-42	0	-61	-240			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2343.0	3064.0
	- PART-TIME FTE	698.7	873.6
GRADUATE	- FULL-TIME FTE	14.0	65.3
	- PART-TIME FTE	1.8	5.6
TOTAL		3057.5	4008.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	10796	0	10796	0	0	0	0	0	0	10796
(II) OTHER INSTRUCTION AND RESEARCH	1044	0	1044	0	0	0	0	0	0	1044
(III) OTHER SALARIES AND WAGES	2307	0	2307	1408	628	439	1420	1268	175	7645
TOTAL SALARIES AND WAGES	14147	0	14147	1408	628	439	1420	1268	175	19485
2. FRINGE BENEFITS	1220	0	1220	122	61	34	131	115	21	1704
TOTAL SALARIES AND BENEFITS	15367	0	15367	1530	689	473	1551	1383	196	21189.
3. BOOKS AND PERIODICALS	0	0	0	824	0	0	0	0	0	824
4. FURNITURE AND EQUIPMENT (A) PURCHASE	260	0	260	40	199	0	14	5	0	518
(B) RENTAL	0	0	0	15	106	0	0	3	3	127
5. OPERATIONAL SUPPLIES AND EXPENSES	869	0	869	66	119	158	197	320	80	1809
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1139	0	1139
8. TAXES	0	0	0	0	0	0	0	14	209	223
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	482	0	482
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	363	0	363	27	10	7	117	7	216	747
16. INTERNAL COST ALLOCATIONS	3	0	3	0	-7	1	-19	10	2	-10
TOTAL	16862	0	16862	2502	1116	647	1860	3363	706	27056

COMPUTING COSTS: ACADEMIC 697
NON-ACADEMIC 419
TOTAL 1116

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	10796	0	29	15	10840	0	0	10840
(II) OTHER INSTRUCTION AND RESEARCH	1044	0	814	46	1904	0	0	1904
(III) OTHER SALARIES AND WAGES	7645	534	205	15	8399	0	0	8399
TOTAL SALARIES AND WAGES	19485	534	1048	76	21143	0	0	21143
2. FRINGE BENEFITS	1704	37	24	1	1766	0	0	1766
TOTAL SALARIES AND BENEFITS	21189	571	1072	77	22909	0	0	22909
3. BOOKS AND PERIODICALS	824	0	0	0	824	0	15	839
4. FURNITURE AND EQUIPMENT (A) PURCHASE	518	28	299	0	845	0	347	1192
(B) RENTAL	127	0	0	0	127	0	0	127
5. OPERATIONAL SUPPLIES AND EXPENSES	1809	289	523	15	2636	0	0	2636
6. COST OF GOODS SOLD	0	752	0	0	752	0	0	752
7. UTILITIES	1139	278	0	0	1417	0	0	1417
8. TAXES	223	4	0	0	227	0	0	227
9. RENOVATIONS AND ALTERATIONS	0	33	0	0	33	0	0	33
10. EXTERNAL CONTRACTED SERVICES	482	700	0	0	1182	0	0	1182
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	330	0	330
12. PRINCIPAL AND INTEREST REPAYMENTS	8	430	0	0	438	0	0	438
13. LAND AND SITE SERVICES	0	74	0	0	74	0	932	1006
14. BUILDINGS	0	0	0	0	0	0	3440	3440
15. MISCELLANEOUS	747	23	294	0	1064	0	0	1064
16. INTERNAL COST ALLOCATIONS	-10	3	7	0	0	0	0	0
TOTAL	27056	3185	2195	92	32528	330	4734	37592

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	19850	0	0	0	19850	0	0	19850
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	250	0	109	0	359	0	0	359
TOTAL PROVINCIAL GRANTS	20100	0	109	0	20209	0	0	20209
(II) FEDERAL	15	0	1828	0	1843	0	0	1843
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	6151	0	0	94	6245	0	0	6245
(B) OTHER	464	1340	0	0	1804	0	0	1804
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4348	4348
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	3	0	258	0	261	189	54	504
5. OTHER	299	1759	0	19	2077	327	0	2404
TOTAL REVENUE	27032	3099	2195	113	32439	516	4402	37357
TOTAL EXPENSES (FORWARDED FROM A2)	27056	3185	2195	92	32528			
EXCESS OF REVENUE OVER EXPENSES	-24	-86	0	21	-89			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7572.0	9812.0
	- PART-TIME FTE	2183.1	2489.4
GRADUATE	- FULL-TIME FTE	597.0	2007.3
	- PART-TIME FTE	138.9	406.4
TOTAL		10491.0	14715.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. CHAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	10381	0	10381	0	0	0	0	0	0	10381
(II) OTHER INSTRUCTION AND RESEARCH	1134	0	1134	0	0	0	0	0	0	1134
(III) OTHER SALARIES AND WAGES	2611	0	2611	989	758	784	971	2876	316	9305
TOTAL SALARIES AND WAGES	14126	0	14126	989	758	784	971	2876	316	20820
2. FRINGE BENEFITS	1589	0	1589	89	76	71	97	256	27	2205*
TOTAL SALARIES AND BENEFITS	15715	0	15715	1078	834	855	1068	3132	343	23025
3. BOOKS AND PERIODICALS	0	0	0	565	0	0	0	0	0	565
4. FURNITURE AND EQUIPMENT (A) PURCHASE	462	0	462	9	28	4	11	77	2	593
(B) RENTAL	0	0	0	29	278	0	0	9	0	316
5. OPERATIONAL SUPPLIES AND EXPENSES	992	0	992	112	104	153	349	309	130	2149
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1104	0	1104
8. TAXES	0	0	0	0	0	0	0	0	292	292
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	288	0	288
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	85	0	85
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	20	0	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	237	0	237	7	17	73	49	8	139	530
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-98	0	0	-761	-50	-909
TOTAL	17406	0	17406	1800	1163	1105	1477	4251	856	28058

COMPUTING COSTS: ACADEMIC 742
NON-ACADEMIC 421
TOTAL 1163

* Includes a payment of $310M to cover an actuarial adjustment of the pension fund.

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. CMAF

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	10381	0	0	23	10404	0	0	10404
(II) OTHER INSTRUCTION AND RESEARCH	1134	0	1015	15	2164	0	0	2164
(III) OTHER SALARIES AND WAGES	9305	479	974	23	10781	0	0	10781
TOTAL SALARIES AND WAGES	20820	479	1989	61	23349	0	0	23349
2. FRINGE BENEFITS	2205	40	3	4	2287	0	0	2287
TOTAL SALARIES AND BENEFITS	23025	519	2027	65	25636	0	0	25636
3. BOOKS AND PERIODICALS	565	0	0	0	565	0	0	565
4. FURNITURE AND EQUIPMENT (A) PURCHASE	593	34	383	1	1011	0	760	1771
(B) RENTAL	316	0	0	0	316	0	0	316
5. OPERATIONAL SUPPLIES AND EXPENSES	2149	285	725	77	3236	267	0	3503
6. COST OF GOODS SOLD	0	53	0	0	53	0	0	53
7. UTILITIES	1104	0	0	0	1104	0	0	1104
8. TAXES	292	29	0	0	321	0	0	321
9. RENOVATIONS AND ALTERATIONS	288	64	0	0	352	0	0	352
10. EXTERNAL CONTRACTED SERVICES	85	1690	0	0	1775	0	0	1775
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	75	0	75
12. PRINCIPAL AND INTEREST REPAYMENTS	20	1387	0	0	1407	0	43	1450
13. LAND AND SITE SERVICES	0	0	0	0	0	0	271	271
14. BUILDINGS	0	0	0	0	0	0	9243	9243
15. MISCELLANEOUS	530	4	241	19	794	0	0	794
16. INTERNAL COST ALLOCATIONS	-909	824	85	0	0	0	0	0
TOTAL	28058	4889	3461	162	36570	342	10317	47229

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	22543	0	0	0	22543	0	0	22543
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	292	0	453	0	745	0	0	745
TOTAL PROVINCIAL GRANTS	22835	0	453	0	23288	0	0	23288
(II) FEDERAL	0	0	2471	0	2471	0	0	2471
(III) OTHER	0	0	26	0	26	0	60	86
2. FEES (A) TUITION	5092	0	0	110	5202	0	0	5202
(B) OTHER	228	3554	0	0	3782	0	0	3782
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7447	7447
(B) OTHER	0	0	0	0	0	0	3725	3725
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	511	0	511	442	721	1674
5. OTHER	1069	1135	0	0	2204	158	147	2509
TOTAL REVENUE	29224	4689	3461	110	37484	600	12100	50184
TOTAL EXPENSES (FORWARDED FROM A2)	28058	4889	3461	162	36570			
EXCESS OF REVENUE OVER EXPENSES	1166	-200	0	-52	914			

PER UAR-1

		NUMBER	ELIGIBLE CIU'S
UNDERGRADUATE	- FULL-TIME FTE	7798.5	13069.8
	- PART-TIME FTE	203.4	257.4
GRADUATE	- FULL-TIME FTE	484.0	2084.2
	- PART-TIME FTE	33.6	147.0
TOTAL		8519.5	15558.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. CMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12687	0	12687	0	0	0	0	0	0	12687
(II) OTHER INSTRUCTION AND RESEARCH	1361	0	1361	0	0	0	0	0	0	1361
(III) OTHER SALARIES AND WAGES	4846	0	4846	989	847	784	1471	4064	316	13317
TOTAL SALARIES AND WAGES	18894	0	18894	989	847	784	1471	4064	316	27365
2. FRINGE BENEFITS	2067	0	2067	89	85	71	148	362	27	2849*
TOTAL SALARIES AND BENEFITS	20961	0	20961	1078	932	855	1619	4426	343	30214
3. BOOKS AND PERIODICALS	0	0	0	565	0	0	0	0	0	565
4. FURNITURE AND EQUIPMENT (A) PURCHASE	920	0	920	9	31	4	17	109	2	1092
(B) RENTAL	0	0	0	29	311	0	0	13	0	353
5. OPERATIONAL SUPPLIES AND EXPENSES	1758	0	1758	112	116	153	470	437	129	3175
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1610	0	1610
8. TAXES	0	0	0	0	0	0	0	0	292	292
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	406	0	406
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	120	0	120
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	20	0	0	0	20
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	322	0	322	7	19	73	76	11	244	752
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-98	0	0	-761	-50	-909
TOTAL	23961	0	23961	1800	1311	1105	2182	6371	960	37690

COMPUTING COSTS: ACADEMIC 890
NON-ACADEMIC 421
TOTAL 1311

* Includes a payment of $400M to cover an actuarial adjustment of the pension fund.

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	12687	0	0	72	12759	0	0	12759
(II) OTHER INSTRUCTION AND RESEARCH	1361	0	1015	19	2395	0	0	2395
(III) OTHER SALARIES AND WAGES	13317	479	974	44	14814	0	0	14814
TOTAL SALARIES AND WAGES	27365	479	1989	135	29968	0	0	29968
2. FRINGE BENEFITS	2849	40	38	11	2938	0	0	2938
TOTAL SALARIES AND BENEFITS	30214	519	2027	146	32906	0	0	32906
3. BOOKS AND PERIODICALS	565	0	0	0	565	0	0	565
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1092	34	383	1	1510	0	760	2270
(B) RENTAL	353	0	0	0	353	0	0	353
5. OPERATIONAL SUPPLIES AND EXPENSES	3175	285	725	103	4288	267	0	4555
6. COST OF GOODS SOLD	0	53	0	0	53	0	0	53
7. UTILITIES	1610	0	0	0	1610	0	0	1610
8. TAXES	292	29	0	0	321	0	0	321
9. RENOVATIONS AND ALTERATIONS	406	64	0	0	470	0	0	470
10. EXTERNAL CONTRACTED SERVICES	120	1690	0	0	1810	0	0	1810
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	75	0	75
12. PRINCIPAL AND INTEREST REPAYMENTS	20	1387	0	0	1407	0	43	1450
13. LAND AND SITE SERVICES	0	0	0	0	0	0	271	271
14. BUILDINGS	0	0	0	0	0	0	9243	9243
15. MISCELLANEOUS	752	4	241	19	1016	0	0	1016
16. INTERNAL COST ALLOCATIONS	-909	824	85	0	0	0	0	0
TOTAL	37690	4889	3461	269	46309	342	10317	56968

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	22543	0	0	0	22543	0	0	22543
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	9924	0	453	46	10423	0	0	10423
TOTAL PROVINCIAL GRANTS	32467	0	453	46	32966	0	0	32966
(II) FEDERAL	0	0	2471	0	2471	0	0	2471
(III) OTHER	0	0	26	0	26	0	60	86
2. FEES (A) TUITION	5092	0	0	171	5263	0	0	5263
(B) OTHER	228	3554	0	0	3782	0	0	3782
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7447	7447
(B) OTHER	0	0	0	0	0	0	3725	3725
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	511	0	511	442	721	1674
5. OTHER	1069	1135	0	0	2204	158	147	2509
TOTAL REVENUE	38856	4689	3461	217	47223	600	12100	59923
TOTAL EXPENSES (FORWARDED FROM A2)	37690	4889	3461	269	46309			
EXCESS OF REVENUE OVER EXPENSES	1166	-200	0	-52	914			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7798.5	13069.8
	- PART-TIME FTE	203.4	257.4
GRADUATE	- FULL-TIME FTE	484.0	2084.2
	- PART-TIME FTE	33.6	147.0
TOTAL		8519.5	15558.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4060	0	4060	0	0	0	0	0	0	4060
(II) OTHER INSTRUCTION AND RESEARCH	167	0	167	0	0	0	0	0	0	167
(III) OTHER SALARIES AND WAGES	709	0	709	389	244	159	663	802	23	2989
TOTAL SALARIES AND WAGES	4936	0	4936	389	244	159	663	802	23	7216
2. FRINGE BENEFITS	405	0	405	27	19	9	74	66	2	602
TOTAL SALARIES AND BENEFITS	5341	0	5341	416	263	168	737	868	25	7818
3. BOOKS AND PERIODICALS	0	0	0	287	0	0	0	0	0	287
4. FURNITURE AND EQUIPMENT (A) PURCHASE	146	0	146	1	9	8	0	1	5	170
(B) RENTAL	10	0	10	0	157	0	11	0	0	178
5. OPERATIONAL SUPPLIES AND EXPENSES	299	0	299	21	48	19	32	101	8	528
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	456	0	456
8. TAXES	0	0	0	0	0	0	0	0	72	72
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	6	0	0	0	27	0	33
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	224	0	224	4	6	54	39	40	106	473
16. INTERNAL COST ALLOCATIONS	-12	0	-12	0	0	6	12	-74	0	-68
TOTAL	6008	0	6008	735	483	255	831	1419	216	9947

COMPUTING COSTS:	
ACADEMIC	290
NON-ACADEMIC	193
TOTAL	483

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4060	0	0	0	4060	0	0	4060
(II) OTHER INSTRUCTION AND RESEARCH	167	0	0	0	167	0	0	167
(III) OTHER SALARIES AND WAGES	2989	177	267	0	3433	0	4	3437
TOTAL SALARIES AND WAGES	7216	177	267	0	7660	0	4	7664
2. FRINGE BENEFITS	602	14	6	0	622	0	0	622
TOTAL SALARIES AND BENEFITS	7818	191	273	0	8282	0	4	8286
3. BOOKS AND PERIODICALS	287	0	0	0	287	0	0	287
4. FURNITURE AND EQUIPMENT (A) PURCHASE	170	31	58	0	259	0	359	618
(B) RENTAL	178	0	0	0	178	0	0	178
5. OPERATIONAL SUPPLIES AND EXPENSES	528	66	48	0	642	0	0	642
6. COST OF GOODS SOLD	0	238	0	0	238	0	0	238
7. UTILITIES	456	0	0	0	456	0	0	456
8. TAXES	72	0	0	0	72	0	0	72
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	262	262
10. EXTERNAL CONTRACTED SERVICES	33	269	0	0	302	0	0	302
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	36	0	36
12. PRINCIPAL AND INTEREST REPAYMENTS	0	157	0	0	157	0	0	157
13. LAND AND SITE SERVICES	0	0	0	0	0	0	528	528
14. BUILDINGS	0	0	0	0	0	0	1002	1002
15. MISCELLANEOUS	473	17	74	0	564	15	8	587
16. INTERNAL COST ALLOCATIONS	-68	68	0	0	0	0	0	0
TOTAL	9947	1037	453	0	11437	51	2163	13651

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	6385	0	0	0	6385	0	0	6385
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1382	0	143	0	1525	0	0	1525
TOTAL PROVINCIAL GRANTS	7767	0	143	0	7910	0	0	7910
(II) FEDERAL	25	0	305	0	330	0	0	330
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1942	0	0	0	1942	0	0	1942
(B) OTHER	97	617	0	0	714	0	0	714
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1909	1909
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	34	172	206
5. OTHER	270	372	5	0	647	140	116	903
TOTAL REVENUE	10101	989	453	0	11543	174	2197	13914
TOTAL EXPENSES (FORWARDED FROM A2)	9947	1037	453	0	11437			
EXCESS OF REVENUE OVER EXPENSES	154	-48	0	0	106			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2496.0	3498.8
	- PART-TIME FTE	733.5	843.9
GRADUATE	- FULL-TIME FTE	77.0	238.5
	- PART-TIME FTE	17.8	50.9
TOTAL		3324.3	4632.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3606	0	3606	0	0	0	0	0	0	3606
(II) OTHER INSTRUCTION AND RESEARCH	135	0	135	0	0	0	0	0	0	135
(III) OTHER SALARIES AND WAGES	531	0	531	360	135	257	522	429	42	2276
TOTAL SALARIES AND WAGES	4272	0	4272	360	135	257	522	429	42	6017
2. FRINGE BENEFITS	343	0	343	23	10	17	34	43	3	473
TOTAL SALARIES AND BENEFITS	4615	0	4615	383	145	274	556	472	45	6490
3. BOOKS AND PERIODICALS	0	0	0	300	0	0	0	0	0	300
4. FURNITURE AND EQUIPMENT (A) PURCHASE	23	0	23	10	2	3	1	4	0	43
(B) RENTAL	0	0	0	0	85	0	0	0	0	85
5. OPERATIONAL SUPPLIES AND EXPENSES	223	0	223	25	23	60	57	99	36	523
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	251	0	251
8. TAXES	0	0	0	0	0	0	0	0	47	47
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	233	0	233
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	166	0	166	8	4	39	20	1	93	331
16. INTERNAL COST ALLOCATIONS	32	0	32	3	1	6	1	-47	0	-4
TOTAL	5059	0	5059	729	260	382	635	1013	221	8299

COMPUTING COSTS:	
ACADEMIC	130
NON-ACADEMIC	130
TOTAL	260

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3606	0	2	0	3608	0	0	3608
(II) OTHER INSTRUCTION AND RESEARCH	135	0	75	0	210	0	0	210
(III) OTHER SALARIES AND WAGES	2276	109	23	34	2442	0	0	2442
TOTAL SALARIES AND WAGES	6017	109	100	34	6260	0	0	6260
2. FRINGE BENEFITS	473	7	2	0	482	0	0	482
TOTAL SALARIES AND BENEFITS	6490	116	102	34	6742	0	0	6742
3. BOOKS AND PERIODICALS	300	0	2	0	302	11	0	313
4. FURNITURE AND EQUIPMENT (A) PURCHASE	43	1	57	4	105	1	21	127
(B) RENTAL	85	0	0	0	85	0	0	85
5. OPERATIONAL SUPPLIES AND EXPENSES	523	42	60	30	655	4	0	659
6. COST OF GOODS SOLD	0	198	0	0	198	0	0	198
7. UTILITIES	251	11	0	0	262	0	0	262
8. TAXES	47	2	0	0	49	0	0	49
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	233	78	0	0	311	0	0	311
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	1	0	1	66	0	67
12. PRINCIPAL AND INTEREST REPAYMENTS	0	96	0	0	96	0	0	96
13. LAND AND SITE SERVICES	0	0	0	0	0	0	554	554
14. BUILDINGS	0	0	0	0	0	0	354	354
15. MISCELLANEOUS	331	1	35	1	368	0	0	368
16. INTERNAL COST ALLOCATIONS	-4	4	0	0	0	0	0	0
TOTAL	8299	549	257	69	9174	82	929	10185

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4501	0	0	0	4501	0	0	4501
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1483	0	8	0	1491	0	0	1491
TOTAL PROVINCIAL GRANTS	5984	0	8	0	5992	0	0	5992
(II) FEDERAL	0	0	229	0	229	0	0	229
(III) OTHER	0	0	2	0	2	0	0	2
2. FEES (A) TUITION	1563	0	0	67	1630	0	0	1630
(B) OTHER	122	0	0	0	122	0	0	122
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	843	843
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	18	0	18	56	0	74
5. OTHER	379	497	0	0	876	26	42	944
TOTAL REVENUE	8048	497	257	67	8869	82	885	9836
TOTAL EXPENSES (FORWARDED FROM A2)	8299	549	257	69	9174			
EXCESS OF REVENUE OVER EXPENSES	-251	-52	0	-2	-305			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	1811.2	2436.1
	- PART-TIME FTE	744.5	819.6
GRADUATE	- FULL-TIME FTE	32.0	104.0
	- PART-TIME FTE	17.9	39.2
TOTAL		2605.6	3398.9

Data for Algoma have not been included.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	293	0	293	0	0	0	0	0	0	293
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	8	0	8	15	0	0	92	13	0	128
TOTAL SALARIES AND WAGES	301	0	301	15	0	0	92	13	0	421
2. FRINGE BENEFITS	18	0	18	1	0	0	7	1	0	27
TOTAL SALARIES AND BENEFITS	319	0	319	16	0	0	99	14	0	448
3. BOOKS AND PERIODICALS	0	0	0	15	0	0	0	0	0	15
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	0	0	0	0	0	0	0
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	22	0	22	6	0	0	41	12	0	81
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	22	0	22
8. TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	12	0	0	0	12
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	8	0	0	2	10
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	341	0	341	37	0	20	140	48	2	588

COMPUTING COSTS:		
	ACADEMIC	0
	NON-ACADEMIC	0
	TOTAL	0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	293	0	0	0	293	0	0	293
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	128	0	0	0	128	0	0	128
TOTAL SALARIES AND WAGES	421	0	0	0	421	0	0	421
2. FRINGE BENEFITS	27	0	0	0	27	0	0	27
TOTAL SALARIES AND BENEFITS	448	0	0	0	448	0	0	448
3. BOOKS AND PERIODICALS	15	0	0	0	15	0	0	15
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	0	0	0	0	0
(B) RENTAL	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	81	0	0	0	81	0	0	81
6. COST OF GOODS SOLD	0	4	0	0	4	0	0	4
7. UTILITIES	22	0	0	0	22	0	0	22
8. TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	12	0	0	0	12	0	0	12
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	10	0	0	0	10	0	0	10
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	588	4	0	0	592	0	0	592

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	338	0	0	0	338	0	0	338
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	338	0	0	0	338	0	0	338
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	50	50
2. FEES (A) TUITION	196	0	0	0	196	0	0	196
(B) OTHER	14	0	0	0	14	0	0	14
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	0	0	0	0	0	0	0	0
TOTAL REVENUE	548	0	0	0	548	0	50	598
TOTAL EXPENSES (FORWARDED FROM A2)	588	4	0	0	592			
EXCESS OF REVENUE OVER EXPENSES	-40	-4	0	0	-44			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	128.0	128.0
	- PART-TIME FTE	839.0	152.5
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		967.0	280.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	100	0	100	0	0	0	0	0	0	100
(II) OTHER INSTRUCTION AND RESEARCH	29	0	29	0	0	0	0	0	0	29
(III) OTHER SALARIES AND WAGES	4	0	4	18	0	0	25	0	0	47
TOTAL SALARIES AND WAGES	133	0	133	18	0	0	25	0	0	176
2. FRINGE BENEFITS	3	0	3	1	0	0	1	0	0	5
TOTAL SALARIES AND BENEFITS	136	0	136	19	0	0	26	0	0	181
3. BOOKS AND PERIODICALS	0	0	0	8	0	0	0	0	0	8
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1	0	1	7	0	0	1	0	0	9
(B) RENTAL	2	0	2	0	0	0	1	10	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES	7	0	7	2	0	1	3	0	0	13
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	33	0	33
15. MISCELLANEOUS	14	0	14	0	0	0	12	0	0	26
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	160	0	160	36	0	1	43	43	0	283
	COMPUTING COSTS:		ACADEMIC		0					
			NON-ACADEMIC		0					
			TOTAL		0					

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	100	0	0	0	100	0	0	100
(II) OTHER INSTRUCTION AND RESEARCH	29	0	0	0	29	0	0	29
(III) OTHER SALARIES AND WAGES	47	0	0	0	47	0	0	47
TOTAL SALARIES AND WAGES	176	0	0	0	176	0	0	176
2. FRINGE BENEFITS	5	0	0	0	5	0	0	5
TOTAL SALARIES AND BENEFITS	181	0	0	0	181	0	0	181
3. BOOKS AND PERIODICALS	8	0	0	0	8	0	0	8
4. FURNITURE AND EQUIPMENT (A) PURCHASE	9	0	0	0	9	0	0	9
(B) RENTAL	13	0	0	0	13	0	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES	13	0	0	0	13	0	0	13
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	33	0	0	0	33	0	0	33
15. MISCELLANEOUS	26	0	0	0	26	0	0	26
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	283	0	0	0	283	0	0	283

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	165	0	0	0	165	0	0	165
(B) PRIN. & INTEREST REPAYMENTS	23	0	0	0	23	0	0	23
(C) OTHER	0	0	0	0	0	0	0	0
TOTAL PROVINCIAL GRANTS	188	0	0	0	188	0	0	188
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	89	0	0	0	89	0	0	89
(B) OTHER	5	0	0	0	5	0	0	5
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	2	0	0	0	2	0	0	2
TOTAL REVENUE	284	0	0	0	284	0	0	284
TOTAL EXPENSES (FORWARDED FROM A2)	283	0	0	0	283			
EXCESS OF REVENUE OVER EXPENSES	1	0	0	0	1			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	37.0	37.0
	- PART-TIME FTE	100.0	100.0
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		137.0	137.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	10615	1646	12261	0	0	0	0	0	0	12261
(II) OTHER INSTRUCTION AND RESEARCH	2379	55	2434	0	0	0	0	0	0	2434
(III) OTHER SALARIES AND WAGES	2165	531	2696	1347	794	607	1780	2686	141	10051
TOTAL SALARIES AND WAGES	15159	2232	17391	1347	794	607	1780	2686	141	24746
2. FRINGE BENEFITS	1807	422	2229	162	108	68	240	268	13	3088
TOTAL SALARIES AND BENEFITS	16966	2654	19620	1509	902	675	2020	2954	154	27834
3. BOOKS AND PERIODICALS	0	0	0	830	0	0	0	0	0	830
4. FURNITURE AND EQUIPMENT (A) PURCHASE	330	8	338	23	11	7	8	37	2	426
(B) RENTAL	29	29	58	43	315	1	14	1	1	433
5. OPERATIONAL SUPPLIES AND EXPENSES	608	358	966	81	222	198	231	337	168	2203
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	942	0	942
8. TAXES	0	0	0	0	0	0	0	0	211	211
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	60	0	60
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	1226	0	1226
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	106	0	0	0	106
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	277	164	441	15	10	26	54	76	142	764
16. INTERNAL COST ALLOCATIONS	-23	-15	-38	0	-208	-29	0	-188	0	-463
TOTAL	18187	3198	21385	2501	1252	984	2327	5445	678	34572

COMPUTING COSTS: ACADEMIC 732
NON-ACADEMIC 520
TOTAL 1252

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	12261	0	2038	95	14394	0	0	14394
(II) OTHER INSTRUCTION AND RESEARCH	2434	0	1691	0	4125	0	0	4125
(III) OTHER SALARIES AND WAGES	10051	1582	1623	50	13306	0	0	13306
TOTAL SALARIES AND WAGES	24746	1582	5352	145	31825	0	0	31825
2. FRINGE BENEFITS	3088	115	348	7	3558	0	0	3558
TOTAL SALARIES AND BENEFITS	27834	1697	5700	152	35383	0	0	35383
3. BOOKS AND PERIODICALS	830	0	36	0	866	0	0	866
4. FURNITURE AND EQUIPMENT (A) PURCHASE	426	29	783	0	1238	0	5030	6268
(B) RENTAL	433	43	24	0	500	0	0	500
5. OPERATIONAL SUPPLIES AND EXPENSES	2203	548	1590	22	4363	0	0	4363
6. COST OF GOODS SOLD	0	1782	0	0	1782	0	0	1782
7. UTILITIES	942	24	3	1	970	0	0	970
8. TAXES	211	89	0	0	300	0	0	300
9. RENOVATIONS AND ALTERATIONS	60	191	1	0	252	0	0	252
10. EXTERNAL CONTRACTED SERVICES	1226	0	0	0	1226	0	0	1226
11. SCHOLARSHIPS, BURSARIES, ETC.	106	0	0	0	106	500	0	606
12. PRINCIPAL AND INTEREST REPAYMENTS	0	376	0	0	376	0	0	376
13. LAND AND SITE SERVICES	0	0	0	0	0	0	822	822
14. BUILDINGS	0	0	0	0	0	0	8223	8223
15. MISCELLANEOUS	764	10	518	51	1343	2	0	1345
16. INTERNAL COST ALLOCATIONS	-463	217	246	0	0	0	0	0
TOTAL	34572	5006	8901	226	48705	502	14075	63[illegible]2

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	26933	0	0	0	26933	0	0	26933
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	798	0	1289	0	2087	0	7420	9507
TOTAL PROVINCIAL GRANTS	27731	0	1289	0	29020	0	7420	36440
(II) FEDERAL	0	0	6353	0	6353	0	0	6353
(III) OTHER	189	0	0	0	189	0	0	189
2. FEES (A) TUITION	5702	0	0	219	5921	0	0	5921
(B) OTHER	313	1927	0	7	2247	0	0	2247
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	3007	3007
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	35	0	0	0	35	0	0	35
5. OTHER	162	3135	1259	735	5291	639	581	6511
TOTAL REVENUE	34132	5062	8901	961	49056	639	11008	60703
TOTAL EXPENSES (FORWARDED FROM A2)	34572	5006	8901	226	48705			
EXCESS OF REVENUE OVER EXPENSES	-440	56	0	735	351			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7272.0	11599.0
	- PART-TIME FTE	1319.0	1430.0
GRADUATE	- FULL-TIME FTE	1171.0	5016.0
	- PART-TIME FTE	148.0	456.0
TOTAL		9910.0	18501.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14299	1966	16265	0	0	0	0	0	0	16265
(II) OTHER INSTRUCTION AND RESEARCH	1253	61	1314	0	0	0	0	0	0	1314
(III) OTHER SALARIES AND WAGES	3123	742	3865	1489	531	720	1615	2159	130	10509
TOTAL SALARIES AND WAGES	18675	2769	21444	1489	531	720	1615	2159	130	28088
2. FRINGE BENEFITS	1723	367	2090	133	52	66	165	244	19	2769
TOTAL SALARIES AND BENEFITS	20398	3136	23534	1622	583	786	1780	2403	149	30857
3. BOOKS AND PERIODICALS	0	0	0	1378	0	0	0	0	0	1378
4. FURNITURE AND EQUIPMENT (A) PURCHASE	368	118	486	32	7	16	24	103	0	668
(B) RENTAL	131	6	137	34	408	2	46	12	0	639
5. OPERATIONAL SUPPLIES AND EXPENSES	782	152	934	50	47	98	190	141	25	1485
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1293	0	1293
8. TAXES	0	0	0	0	0	0	0	8	211	219
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	326	0	326
10. EXTERNAL CONTRACTED SERVICES	96	30	126	6	60	3	5	1344	1	1545
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	94	0	0	0	94
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	639	52	691	12	11	73	175	310	285	1557
16. INTERNAL COST ALLOCATIONS	0	-79	-79	0	-54	0	-86	-573	0	-792
TOTAL	22414	3415	25829	3134	1062	1072	2134	5367	671	39269

COMPUTING COSTS: ACADEMIC 428
NON-ACADEMIC 634
TOTAL 1062

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	16265	0	233	50	16548	12	0	16560
(II) OTHER INSTRUCTION AND RESEARCH	1314	0	905	11	2230	8	0	2238
(III) OTHER SALARIES AND WAGES	10509	334	1472	12	12327	1	0	12328
TOTAL SALARIES AND WAGES	28088	334	2610	73	31105	21	0	31126
2. FRINGE BENEFITS	2769	24	109	7	2909	0	0	2909
TOTAL SALARIES AND BENEFITS	30857	358	2719	80	34014	21	0	34035
3. BOOKS AND PERIODICALS	1378	0	0	0	1378	0	8	1386
4. FURNITURE AND EQUIPMENT (A) PURCHASE	668	15	427	0	1110	0	355	1465
(B) RENTAL	639	1	0	0	640	0	0	640
5. OPERATIONAL SUPPLIES AND EXPENSES	1485	23	622	2	2132	17	0	2149
6. COST OF GOODS SOLD	0	489	0	0	489	0	0	489
7. UTILITIES	1293	20	1	0	1314	0	0	1314
8. TAXES	219	34	0	0	253	0	0	253
9. RENOVATIONS AND ALTERATIONS	326	9	0	0	335	0	69	404
10. EXTERNAL CONTRACTED SERVICES	1545	113	0	0	1658	0	0	1658
11. SCHOLARSHIPS, BURSARIES, ETC.	94	0	0	0	94	148	0	242
12. PRINCIPAL AND INTEREST REPAYMENTS	0	195	0	0	195	0	0	195
13. LAND AND SITE SERVICES	0	0	0	0	0	0	219	219
14. BUILDINGS	0	0	0	0	0	0	13471	13471
15. MISCELLANEOUS	1557	30	216	11	1814	13	0	1827
16. INTERNAL COST ALLOCATIONS	-792	597	195	0	0	0	0	0
TOTAL	39269	1884	4180	93	45426	199	14122	59747

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	29530	0	0	0	29530	0	0	29530
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1840	0	297	0	2137	0	116	2253
TOTAL PROVINCIAL GRANTS	31370	0	297	0	31667	0	116	31783
(II) FEDERAL	130	0	3212	0	3342	50	0	3392
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	6590	0	0	93	6683	0	0	6683
(B) OTHER	619	717	0	0	1336	0	0	1336
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	10508	10508
(B) OTHER	0	0	0	0	0	0	4307	4307
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	2	0	671	0	673	186	0	859
5. OTHER	1137	1289	0	0	2426	42	190	2658
TOTAL REVENUE	39848	2006	4180	93	46127	278	15121	61526
TOTAL EXPENSES (FORWARDED FROM A2)	39269	1884	4180	93	45426			
EXCESS OF REVENUE OVER EXPENSES	579	122	0	0	701			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7621.0	12243.1
	- PART-TIME FTE	2012.8	2382.5
GRADUATE	- FULL-TIME FTE	1026.0	3948.8
	- PART-TIME FTE	476.7	1815.9
TOTAL		11136.5	20390.3

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	A EX...MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12050	2068	14118	0	0	0	0	0	0	14118
(II) OTHER INSTRUCTION AND RESEARCH	2105	154	2259	0	0	0	0	0	0	2259
(III) OTHER SALARIES AND WAGES	2653	768	3421	1594	807	720	1611	2165	162	10480
TOTAL SALARIES AND WAGES	16808	2990	19798	1594	807	720	1611	2165	162	26857
2. FRINGE BENEFITS	1353	312	1665	99	40	46	246	250	34	2380
TOTAL SALARIES AND BENEFITS	18161	3302	21463	1693	847	766	1857	2415	196	29237
3. BOOKS AND PERIODICALS	0	0	0	1001	0	0	0	0	0	1001
4. FURNITURE AND EQUIPMENT (A) PURCHASE	448	58	506	16	25	10	11	28	2	598
(B) RENTAL	9	0	9	13	662	1	3	0	0	688
5. OPERATIONAL SUPPLIES AND EXPENSES	1084	254	1338	85	83	177	258	314	170	2425
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	964	0	964
8. TAXES	0	0	0	0	0	0	0	11	302	313
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	373	0	373
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	92	0	0	0	0	92
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	539	53	592	4	14	83	40	21	133	887
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-240	0	-109	-162	0	-511
TOTAL	20241	3667	23908	2812	1483	1037	2060	3964	803	36067

COMPUTING COSTS: ACADEMIC 989
NON-ACADEMIC 494
TOTAL 1483

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	14118	0	0	0	14118	258	0	14376
(II) OTHER INSTRUCTION AND RESEARCH	2259	0	0	78	2337	0	0	2337
(III) OTHER SALARIES AND WAGES	10480	702	2946	0	14128	506	0	14634
TOTAL SALARIES AND WAGES	26857	702	2946	78	30583	764	0	31347
2. FRINGE BENEFITS	2380	50	0	0	2430	126	0	2556
TOTAL SALARIES AND BENEFITS	29237	752	2946	78	33013	890	0	33903
3. BOOKS AND PERIODICALS	1001	0	0	0	1001	0	0	1001
4. FURNITURE AND EQUIPMENT (A) PURCHASE	598	10	256	0	864	40	369	1273
(B) RENTAL	688	0	0	0	688	0	0	688
5. OPERATIONAL SUPPLIES AND EXPENSES	2425	165	1348	47	3985	1036	0	5021
6. COST OF GOODS SOLD	0	47	0	0	47	0	0	47
7. UTILITIES	964	257	0	0	1221	0	0	1221
8. TAXES	313	33	0	0	346	0	0	346
9. RENOVATIONS AND ALTERATIONS	373	157	0	0	530	0	0	530
10. EXTERNAL CONTRACTED SERVICES	92	1523	0	0	1615	0	0	1615
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	996	0	996
12. PRINCIPAL AND INTEREST REPAYMENTS	0	490	0	0	490	0	0	490
13. LAND AND SITE SERVICES	0	0	0	0	0	0	985	985
14. BUILDINGS	0	0	0	0	0	0	5907	5907
15. MISCELLANEOUS	887	25	346	4	1262	0	0	1262
16. INTERNAL COST ALLOCATIONS	-511	162	349	0	0	0	0	0
TOTAL	36067	3621	5245	129	45062	2962	7261	55285

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	28632	0	0	0	28632	0	0	28632
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	398	0	0	0	398	0	344	742
TOTAL PROVINCIAL GRANTS	29030	0	0	0	29030	0	344	29374
(II) FEDERAL	0	0	3348	0	3348	0	0	3348
(III) OTHER	0	0	113	0	113	0	0	113
2. FEES (A) TUITION	6073	0	0	310	6383	0	0	6383
(B) OTHER	263	86	0	0	349	0	0	349
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4247	4247
(B) OTHER	0	0	0	0	0	0	677	677
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	49	0	1784	0	1833	2962	1438	6233
5. OTHER	665	3574	0	0	4239	0	623	4862
TOTAL REVENUE	36080	3660	5245	310	45295	2962	7329	55586
TOTAL EXPENSES (FORWARDED FROM A2)	36067	3621	5245	129	45062			
EXCESS OF REVENUE OVER EXPENSES	13	39	0	181	233			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7972.0	13766.5
	- PART-TIME FTE	1217.9	1535.0
GRADUATE	- FULL-TIME FTE	888.0	3797.2
	- PART-TIME FTE	173.6	471.7
TOTAL		10251.5	19570.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	32014	7044	39058	0	0	0	0	0	0	39058
(II) OTHER INSTRUCTION AND RESEARCH	4129	173	4302	0	0	0	0	0	0	4302
(III) OTHER SALARIES AND WAGES	8272	3077	11349	4888	2459	1197	3303	6736	365	30297
TOTAL SALARIES AND WAGES	44415	10294	54709	4888	2459	1197	3303	6736	365	73657
2. FRINGE BENEFITS	3691	1219	4910	445	215	98	292	541	37	6538
TOTAL SALARIES AND BENEFITS	48106	11513	59619	5333	2674	1295	3595	7277	402	80195
3. BOOKS AND PERIODICALS	0	0	0	1946	0	0	0	0	0	1946
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1229	134	1363	173	1753	9	39	140	39	3516
(B) RENTAL	0	0	0	0	1447	0	0	8	0	1455
5. OPERATIONAL SUPPLIES AND EXPENSES	5084	1319	6403	214	468	142	397	137	618	8379
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3716	0	3716
8. TAXES	0	0	0	0	0	0	0	0	534	534
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	3166	0	3166
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	115	0	115
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1026	0	0	0	1026
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	325	0	325	0	0	0	-688	899	2388	2924
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-292	0	-292
TOTAL	54744	12966	67710	7666	6342	2472	3343	15166	3981	106680

COMPUTING COSTS:	ACADEMIC	4777
	NON-ACADEMIC	1565
	TOTAL	6342

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	39058	0	1698	0	40756	194	0	40950
(II) OTHER INSTRUCTION AND RESEARCH	4302	0	3401	509	8212	0	0	8212
(III) OTHER SALARIES AND WAGES	30297	669	7322	142	38430	153	0	38583
TOTAL SALARIES AND WAGES	73657	669	12421	651	87398	347	0	87745
2. FRINGE BENEFITS	6538	46	640	24	7248	1	0	7249
TOTAL SALARIES AND BENEFITS	80195	715	13061	675	94646	348	0	94994
3. BOOKS AND PERIODICALS	1946	0	0	0	1946	54	0	2000
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3516	42	2490	0	6048	0	445	6493
(B) RENTAL	1455	0	0	0	1455	0	0	1455
5. OPERATIONAL SUPPLIES AND EXPENSES	8379	233	4233	155	13000	318	0	13318
6. COST OF GOODS SOLD	0	604	0	0	604	0	0	604
7. UTILITIES	3716	0	50	0	3766	0	0	3766
8. TAXES	534	0	0	0	534	0	0	534
9. RENOVATIONS AND ALTERATIONS	3166	0	0	0	3166	0	2464	5630
10. EXTERNAL CONTRACTED SERVICES	115	682	0	0	797	0	0	797
11. SCHOLARSHIPS, BURSARIES, ETC.	1026	0	0	0	1026	1426	0	2452
12. PRINCIPAL AND INTEREST REPAYMENTS	0	378	0	0	378	0	0	378
13. LAND AND SITE SERVICES	0	0	0	0	0	0	81	81
14. BUILDINGS	0	0	0	0	0	0	5950	5950
15. MISCELLANEOUS	2924	0	2131	0	5055	0	0	5055
16. INTERNAL COST ALLOCATIONS	-292	292	0	0	0	0	0	0
TOTAL	106680	2946	21965	830	132421	2146	8940	143507

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	84388	0	0	0	84388	0	0	84388
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2878	0	413	0	3291	18	6	3315
TOTAL PROVINCIAL GRANTS	87266	0	413	0	87679	18	6	87703
(II) FEDERAL	446	0	16626	0	17072	41	0	17113
(III) OTHER	7	0	0	0	7	0	0	7
2. FEES (A) TUITION	13028	0	0	928	13956	0	0	13956
(B) OTHER	563	0	0	0	563	0	0	563
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	8950	8950
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	623	0	3958	0	4581	1666	0	6247
5. OTHER	5596	2988	968	0	9552	421	935	10908
TOTAL REVENUE	107529	2988	21965	928	133410	2146	9891	145447
TOTAL EXPENSES (FORWARDED FROM A2)	106680	2946	21965	830	132421			
EXCESS OF REVENUE OVER EXPENSES	849	42	0	98	989			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	17680.0	33540.9
	- PART-TIME FTE	3259.6	4550.6
GRADUATE	- FULL-TIME FTE	3888.0	15882.1
	- PART-TIME FTE	927.4	1996.1
TOTAL		25755.0	55969.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2012	0	2012	0	0	0	0	0	0	2012
(II) OTHER INSTRUCTION AND RESEARCH	499	0	499	0	0	0	0	0	0	499
(III) OTHER SALARIES AND WAGES	390	0	390	234	46	76	240	709	35	1730
TOTAL SALARIES AND WAGES	2901	0	2901	234	46	76	240	709	35	4241
2. FRINGE BENEFITS	258	0	258	24	4	4	21	62	3	376
TOTAL SALARIES AND BENEFITS	3159	0	3159	258	50	80	261	771	38	4617
3. BOOKS AND PERIODICALS	0	0	0	134	0	0	0	0	0	134
4. FURNITURE AND EQUIPMENT (A) PURCHASE	17	0	17	2	12	4	2	1	3	41
(B) RENTAL	0	0	0	0	10	0	0	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	178	0	178	11	6	14	54	195	8	466
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	249	0	249
8. TAXES	0	0	0	0	0	0	0	0	46	46
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	57	0	57	0	0	6	314	0	0	377
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-21	0	-21
TOTAL	3411	0	3411	405	78	104	631	1195	95	5919

COMPUTING COSTS:	
ACADEMIC	78
NON-ACADEMIC	0
TOTAL	78

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2012	0	0	0	2012	0	0	2012
(II) OTHER INSTRUCTION AND RESEARCH	499	0	0	0	499	0	0	499
(III) OTHER SALARIES AND WAGES	1730	71	0	0	1801	0	0	1801
TOTAL SALARIES AND WAGES	4241	71	0	0	4312	0	0	4312
2. FRINGE BENEFITS	376	1	0	0	377	0	0	377
TOTAL SALARIES AND BENEFITS	4617	72	0	0	4689	0	0	4689
3. BOOKS AND PERIODICALS	134	0	0	0	134	0	0	134
4. FURNITURE AND EQUIPMENT (A) PURCHASE	41	0	0	0	41	0	416	457
(B) RENTAL	10	0	0	0	10	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	466	9	0	0	475	0	0	475
6. COST OF GOODS SOLD	0	71	0	0	71	0	0	71
7. UTILITIES	249	0	0	0	249	0	0	249
8. TAXES	46	0	0	0	46	0	0	46
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2406	2406
15. MISCELLANEOUS	377	10	0	0	387	0	0	387
16. INTERNAL COST ALLOCATIONS	-21	21	0	0	0	0	0	0
TOTAL	5919	183	0	0	6102	0	2822	8924

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	3804	0	0	0	3804	0	0	3804
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	46	0	0	0	46	0	0	46
TOTAL PROVINCIAL GRANTS	3850	0	0	0	3850	0	0	3850
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1325	0	0	0	1325	0	0	1325
(B) OTHER	28	0	0	0	28	0	0	28
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2920	2920
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	95	156	0	0	251	0	0	251
TOTAL REVENUE	5298	156	0	0	5454	0	2920	8374
TOTAL EXPENSES (FORWARDED FROM A2)	5919	183	0	0	6102			
EXCESS OF REVENUE OVER EXPENSES	-621	-27	0	0	-648			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	1985.0	2461.4
	- PART-TIME FTE	359.1	445.3
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		2344.1	2906.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ERINDALE (TORONTO)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	1988	0	1988	0	0	0	0	0	0	1988
(II) OTHER INSTRUCTION AND RESEARCH	466	0	466	0	0	0	0	0	0	466
(III) OTHER SALARIES AND WAGES	476	0	476	215	33	58	233	565	8	1588
TOTAL SALARIES AND WAGES	2930	0	2930	215	33	58	233	565	8	4042
2. FRINGE BENEFITS	245	0	245	18	3	3	22	42	1	334
TOTAL SALARIES AND BENEFITS	3175	0	3175	233	36	61	255	607	9	4376
3. BOOKS AND PERIODICALS	0	0	0	142	0	0	0	0	0	142
4. FURNITURE AND EQUIPMENT (A) PURCHASE	214	0	214	1	0	0	1	2	0	218
(B) RENTAL	0	0	0	1	25	0	0	5	108	139
5. OPERATIONAL SUPPLIES AND EXPENSES	282	0	282	11	6	2	54	134	6	495
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	308	0	308
8. TAXES	0	0	0	0	0	0	0	0	45	45
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	26	0	26
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	21	0	21	0	0	4	374	13	0	412
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-19	0	-19
TOTAL	3692	0	3692	388	67	67	684	1076	168	6142

COMPUTING COSTS: ACADEMIC 67
NON-ACADEMIC 0
TOTAL 67

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ERINDALE (TORONTO)

OBJECT OF EXPENSE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	1988	0	0	0	1988	0	0	1988
(II) OTHER INSTRUCTION AND RESEARCH	466	0	0	0	466	0	0	466
(III) OTHER SALARIES AND WAGES	1588	48	0	0	1636	0	0	1636
TOTAL SALARIES AND WAGES	4042	48	0	0	4090	0	0	4090
2. FRINGE BENEFITS	334	1	0	0	335	0	0	335
TOTAL SALARIES AND BENEFITS	4376	49	0	0	4425	0	0	4425
3. BOOKS AND PERIODICALS	142	0	0	0	142	0	0	142
4. FURNITURE AND EQUIPMENT (A) PURCHASE	218	1	0	0	219	0	32	251
(B) RENTAL	139	0	0	0	139	0	0	139
5. OPERATIONAL SUPPLIES AND EXPENSES	495	2	0	0	497	0	0	497
6. COST OF GOODS SOLD	0	35	0	0	35	0	0	35
7. UTILITIES	308	0	0	0	308	0	0	308
8. TAXES	45	0	0	0	45	0	0	45
9. RENOVATIONS AND ALTERATIONS	26	0	0	0	26	0	0	26
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5037	5037
15. MISCELLANEOUS	412	-18	0	0	394	0	0	394
16. INTERNAL COST ALLOCATIONS	-19	19	0	0	0	0	0	0
TOTAL	6142	88	0	0	6230	0	5069	11299

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ERINDALE (TORONTO)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4011	0	0	0	4011	0	0	4011
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	307	0	0	0	307	0	0	307
TOTAL PROVINCIAL GRANTS	4318	0	0	0	4318	0	0	4318
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1389	0	0	0	1389	0	0	1389
(B) OTHER	28	0	0	0	28	0	0	28
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	5275	5275
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	73	117	0	0	190	0	0	190
TOTAL REVENUE	5808	117	0	0	5925	0	5275	11200
TOTAL EXPENSES (FORWARDED FROM A2)	6142	88	0	0	6230			
EXCESS OF REVENUE OVER EXPENSES	-334	29	0	0	-305			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2120.0	2643.1
	- PART-TIME FTE	335.2	415.7
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		2455.2	3058.8

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TREAT

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2799	0	2799	0	0	0	0	0	0	2799
(II) OTHER INSTRUCTION AND RESEARCH	12	0	12	0	0	0	0	0	0	12
(III) OTHER SALARIES AND WAGES	521	0	521	331	11	161	454	573	29	2080
TOTAL SALARIES AND WAGES	3332	0	3332	331	11	161	454	573	29	4891
2. FRINGE BENEFITS	313	0	313	31	1	16	44	59	3	467
TOTAL SALARIES AND BENEFITS	3645	0	3645	362	12	177	498	632	32	5358
3. BOOKS AND PERIODICALS	0	0	0	235	0	0	0	0	0	235
4. FURNITURE AND EQUIPMENT (A) PURCHASE	46	0	46	0	0	5	0	0	7	58
(B) RENTAL	0	0	0	0	25	0	1	0	1	27
5. OPERATIONAL SUPPLIES AND EXPENSES	139	0	139	24	4	13	61	91	17	349
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	172	0	172
8. TAXES	0	0	0	0	0	0	0	0	44	44
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	57	0	57	0	105	0	0	0	0	162
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	33	0	0	0	33
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	7	7
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	162	0	162	6	0	20	43	7	88	326
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4049	0	4049	627	146	248	603	902	196	6771

COMPUTING COSTS: ACADEMIC 84
NON-ACADEMIC 62
TOTAL 146

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2799	0	0	8	2807	22	0	2829
(II) OTHER INSTRUCTION AND RESEARCH	12	0	45	0	57	42	0	99
(III) OTHER SALARIES AND WAGES	2080	348	105	12	2543	4	0	2547
TOTAL SALARIES AND WAGES	4891	346	150	20	5407	68	0	5475
2. FRINGE BENEFITS	467	32	10	1	510	2	0	512
TOTAL SALARIES AND BENEFITS	5358	378	160	21	5917	70	0	5987
3. BOOKS AND PERIODICALS	235	0	0	0	235	48	0	283
4. FURNITURE AND EQUIPMENT (A) PURCHASE	58	3	40	0	101	7	143	251
(B) RENTAL	27	2	0	0	29	0	0	29
5. OPERATIONAL SUPPLIES AND EXPENSES	349	168	30	1	548	19	0	567
6. COST OF GOODS SOLD	0	275	0	0	275	0	0	275
7. UTILITIES	172	94	0	0	266	0	0	266
8. TAXES	44	0	0	0	44	0	0	44
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	14	49	63
10. EXTERNAL CONTRACTED SERVICES	162	275	0	0	437	0	0	437
11. SCHOLARSHIPS, BURSARIES, ETC.	33	0	0	0	33	31	0	64
12. PRINCIPAL AND INTEREST REPAYMENTS	7	221	0	0	228	0	0	228
13. LAND AND SITE SERVICES	0	0	0	0	0	0	870	870
14. BUILDINGS	0	0	0	0	0	0	2551	2551
15. MISCELLANEOUS	326	41	15	5	387	51	0	438
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6771	1457	245	27	8500	240	3613	12353

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	3646	0	0	0	3646	0	0	3646
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1657	0	35	0	1692	0	0	1692
TOTAL PROVINCIAL GRANTS	5303	0	35	0	5338	0	0	5338
(II) FEDERAL	0	0	177	0	177	25	0	202
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1351	0	0	12	1363	0	0	1363
(B) OTHER	85	933	0	0	1018	0	0	1018
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2183	2183
(B) OTHER	0	0	0	0	0	0	1070	1070
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	33	0	33	91	331	455
5. OTHER	22	560	0	0	582	90	0	672
TOTAL REVENUE	6761	1493	245	12	8511	206	3584	12301
TOTAL EXPENSES (FORWARDED FROM A2)	6771	1457	245	27	8500			
EXCESS OF REVENUE OVER EXPENSES	-10	36	0	-15	11			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	1895.0	2314.0
	- PART-TIME FTE	364.5	456.7
GRADUATE	- FULL-TIME FTE	8.0	33.6
	- PART-TIME FTE	0.6	1.4
TOTAL		2268.1	2805.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14593	0	14593	0	0	0	0	0	0	14593
(II) OTHER INSTRUCTION AND RESEARCH	2013	0	2013	0	0	0	0	0	0	2013
(III) OTHER SALARIES AND WAGES	3168	0	3168	1402	1420	1339	1993	2815	90	12227
TOTAL SALARIES AND WAGES	19774	0	19774	1402	1420	1339	1993	2815	90	28833
2. FRINGE BENEFITS	1413	0	1413	102	103	92	169	277	5	2161
TOTAL SALARIES AND BENEFITS	21187	0	21187	1504	1523	1431	2162	3092	95	30994
3. BOOKS AND PERIODICALS	0	0	0	933	0	0	0	0	0	933
4. FURNITURE AND EQUIPMENT (A) PURCHASE	775	0	775	21	915	24	36	47	16	1834
(B) RENTAL	0	0	0	40	1013	0	0	14	0	1067
5. OPERATIONAL SUPPLIES AND EXPENSES	1053	0	1053	76	273	69	286	321	1	2079
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	985	0	985
8. TAXES	0	0	0	0	0	0	0	0	427	427
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	40	0	40
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	202	0	0	169	0	371
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	277	0	0	0	277
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	954	0	954	25	33	272	134	13	480	1911
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-300	0	-73	0	0	-373
TOTAL	23969	0	23969	2599	3659	2073	2545	4681	1019	40545

COMPUTING COSTS: ACADEMIC 3003
NON-ACADEMIC 656
TOTAL 3659

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	14593	0	80	0	14673	0	0	14673
(II) OTHER INSTRUCTION AND RESEARCH	2013	0	1875	127	4015	0	0	4015
(III) OTHER SALARIES AND WAGES	12227	1826	680	72	14805	60	0	14865
TOTAL SALARIES AND WAGES	28833	1826	2635	199	33493	60	0	33553
2. FRINGE BENEFITS	2161	140	115	15	2431	0	0	2431
TOTAL SALARIES AND BENEFITS	30994	1966	2750	214	35924	60	0	35984
3. BOOKS AND PERIODICALS	933	0	0	0	933	0	17	950
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1834	119	490	4	2447	0	409	2856
(B) RENTAL	1067	0	0	0	1067	0	0	1067
5. OPERATIONAL SUPPLIES AND EXPENSES	2079	335	790	56	3260	87	0	3347
6. COST OF GOODS SOLD	0	2350	0	0	2350	0	0	2350
7. UTILITIES	985	469	0	0	1454	0	0	1454
8. TAXES	427	131	0	0	558	0	0	558
9. RENOVATIONS AND ALTERATIONS	40	0	0	0	40	0	0	40
10. EXTERNAL CONTRACTED SERVICES	371	0	0	0	371	0	0	371
11. SCHOLARSHIPS, BURSARIES, ETC.	277	0	0	0	277	463	0	740
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1140	0	0	1140	0	749	1889
13. LAND AND SITE SERVICES	0	0	0	0	0	0	851	851
14. BUILDINGS	0	0	0	0	0	0	4516	4516
15. MISCELLANEOUS	1911	202	262	54	2429	14	0	2443
16. INTERNAL COST ALLOCATIONS	-373	-1	374	0	0	0	0	0
TOTAL	40545	6711	4666	328	52250	624	6542	59416

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	31392	0	0	0	31392	0	0	31392
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	586	0	469	0	1055	0	1480	2535
TOTAL PROVINCIAL GRANTS	31978	0	469	0	32447	0	1480	33927
(II) FEDERAL	28	0	3881	0	3909	0	0	3909
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	7503	0	0	341	7844	0	0	7844
(B) OTHER	253	2542	0	0	2795	0	0	2795
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	6162	6162
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	38	0	316	0	354	1047	302	1703
5. OTHER	1380	4168	0	0	5548	2	208	5758
TOTAL REVENUE	41180	6710	4666	341	52897	1049	8152	62098
TOTAL EXPENSES (FORWARDED FROM A2)	40545	6711	4666	328	52250			
EXCESS OF REVENUE OVER EXPENSES	635	-1	0	13	647			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	10089.1	15636.7
	- PART-TIME FTE	509.9	725.0
GRADUATE	- FULL-TIME FTE	1102.0	4787.7
	- PART-TIME FTE	127.2	555.7
TOTAL		11828.2	21705.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15986	3269	19255	0	0	0	0	0	0	19255
(II) OTHER INSTRUCTION AND RESEARCH	1568	81	1649	0	0	0	0	0	0	1649
(III) OTHER SALARIES AND WAGES	3710	935	4645	2284	1096	819	1624	2902	178	13548
TOTAL SALARIES AND WAGES	21264	4285	25549	2284	1096	819	1624	2902	178	34452
2. FRINGE BENEFITS	2064	418	2482	215	131	13	213	323	421	3798
TOTAL SALARIES AND BENEFITS	23328	4703	28031	2499	1227	832	1837	3225	599	38250
3. BOOKS AND PERIODICALS	0	0	0	1352	0	0	0	0	0	1352
4. FURNITURE AND EQUIPMENT (A) PURCHASE	497	47	544	45	60	11	5	28	4	697
(B) RENTAL	207	0	207	77	1018	4	16	2	8	1332
5. OPERATIONAL SUPPLIES AND EXPENSES	1050	114	1164	43	287	256	176	641	153	2720
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	912	0	912
8. TAXES	0	0	0	0	0	0	0	20	339	359
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	262	0	262
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	98	0	0	0	98
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	155	0	0	0	155
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	556	27	583	20	28	21	51	15	432	1150
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-242	0	-25	-208	0	-475
TOTAL	25638	4891	30529	4036	2378	1377	2060	4897	1535	46812

COMPUTING COSTS: ACADEMIC 1539
NON-ACADEMIC 839
TOTAL 2378

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19255	0	470	151	19876	0	0	19876
(II) OTHER INSTRUCTION AND RESEARCH	1649	0	1877	0	3526	0	0	3526
(III) OTHER SALARIES AND WAGES	13548	2240	2287	65	18140	0	0	18140
TOTAL SALARIES AND WAGES	34452	2240	4634	216	41542	0	0	41542
2. FRINGE BENEFITS	3798	154	105	0	4057	0	0	4057
TOTAL SALARIES AND BENEFITS	38250	2394	4739	216	45599	0	0	45599
3. BOOKS AND PERIODICALS	1352	0	0	0	1352	11	0	1363
4. FURNITURE AND EQUIPMENT (A) PURCHASE	697	4	567	19	1287	0	1938	3225
(B) RENTAL	1332	1	0	0	1333	0	0	1333
5. OPERATIONAL SUPPLIES AND EXPENSES	2720	313	1663	121	4817	0	0	4817
6. COST OF GOODS SOLD	0	2971	0	0	2971	0	0	2971
7. UTILITIES	912	206	0	0	1118	0	0	1118
8. TAXES	359	98	0	0	457	0	0	457
9. RENOVATIONS AND ALTERATIONS	262	0	0	0	262	0	0	262
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	98	0	0	0	98	97	0	195
12. PRINCIPAL AND INTEREST REPAYMENTS	155	738	0	0	893	0	0	893
13. LAND AND SITE SERVICES	0	0	0	0	0	0	33	33
14. BUILDINGS	0	0	0	0	0	0	6006	6006
15. MISCELLANEOUS	1150	118	725	200	2193	53	0	2246
16. INTERNAL COST ALLOCATIONS	-475	220	245	0	-10	0	10	0
TOTAL	46812	7063	7939	556	62370	161	7987	70518

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	35659	0	0	0	35659	0	0	35659
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	339	0	531	0	870	0	150	1020
TOTAL PROVINCIAL GRANTS	35998	0	531	0	36529	0	150	36679
(II) FEDERAL	31	0	5042	0	5073	0	0	5073
(III) OTHER	222	0	59	0	281	0	30	311
2. FEES (A) TUITION	8778	0	0	603	9381	0	0	9381
(B) OTHER	0	2578	0	0	2578	0	0	2578
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7130	7130
(B) OTHER	0	0	0	0	0	0	1400	1400
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	112	0	2307	0	2419	0	645	3064
5. OTHER	1799	4356	0	0	6155	150	282	6587
TOTAL REVENUE	46940	6934	7939	603	62416	150	9637	72203
TOTAL EXPENSES (FORWARDED FROM A2)	46812	7063	7939	556	62370			
EXCESS OF REVENUE OVER EXPENSES	128	-129	0	47	46			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	12247.2	19062.7
	- PART-TIME FTE	1859.2	2142.0
GRADUATE	- FULL-TIME FTE	1418.0	5053.5
	- PART-TIME FTE	135.3	556.5
TOTAL		15659.7	26814.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	9281	0	9281	0	0	0	0	0	0	9281
(II) OTHER INSTRUCTION AND RESEARCH	750	0	750	0	0	0	0	0	0	750
(III) OTHER SALARIES AND WAGES	1297	0	1297	1127	273	309	930	2337	40	6313
TOTAL SALARIES AND WAGES	11328	0	11328	1127	273	309	930	2337	40	16344
2. FRINGE BENEFITS	814	0	814	87	22	19	131	261	3	1337
TOTAL SALARIES AND BENEFITS	12142	0	12142	1214	295	328	1061	2598	43	17681
3. BOOKS AND PERIODICALS	0	0	0	605	0	0	0	0	0	605
4. FURNITURE AND EQUIPMENT (A) PURCHASE	231	0	231	0	0	7	4	7	0	249
(B) RENTAL	22	0	22	24	348	0	16	0	0	410
5. OPERATIONAL SUPPLIES AND EXPENSES	356	0	356	27	31	22	103	198	19	756
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	811	0	811
8. TAXES	0	0	0	0	0	0	0	2	146	148
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	58	0	58
10. EXTERNAL CONTRACTED SERVICES	16	0	16	0	0	0	0	119	19	154
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	122	0	0	0	122
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	237	0	237	9	8	30	85	15	175	559
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-32	0	-9	-509	0	-550
TOTAL	13004	0	13004	1879	650	509	1260	3299	402	21003

COMPUTING COSTS:	
ACADEMIC	394
NON-ACADEMIC	256
TOTAL	650

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

OBJECT OF EXPENSE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	9281	0	0	0	9281	0	0	9281
(II) OTHER INSTRUCTION AND RESEARCH	750	0	655	0	1405	0	0	1405
(III) OTHER SALARIES AND WAGES	6313	492	0	0	6805	0	0	6805
TOTAL SALARIES AND WAGES	16344	492	655	0	17491	0	0	17491
2. FRINGE BENEFITS	1337	70	0	0	1407	0	0	1407
TOTAL SALARIES AND BENEFITS	17681	562	655	0	18898	0	0	18898
3. BOOKS AND PERIODICALS	605	0	0	0	605	0	0	605
4. FURNITURE AND EQUIPMENT (A) PURCHASE	249	9	356	0	614	0	490	1104
(B) RENTAL	410	7	0	0	417	0	0	417
5. OPERATIONAL SUPPLIES AND EXPENSES	756	111	356	0	1223	0	0	1223
6. COST OF GOODS SOLD	0	797	0	0	797	0	0	797
7. UTILITIES	811	0	0	0	811	0	0	811
8. TAXES	148	0	0	0	148	0	0	148
9. RENOVATIONS AND ALTERATIONS	58	23	0	0	81	0	0	81
10. EXTERNAL CONTRACTED SERVICES	154	0	0	0	154	0	0	154
11. SCHOLARSHIPS, BURSARIES, ETC.	122	0	0	0	122	2	0	124
12. PRINCIPAL AND INTEREST REPAYMENTS	0	452	0	0	452	0	0	452
13. LAND AND SITE SERVICES	0	0	0	0	0	0	621	621
14. BUILDINGS	0	0	0	0	0	0	3838	3838
15. MISCELLANEOUS	559	15	0	0	574	0	0	574
16. INTERNAL COST ALLOCATIONS	-550	504	32	0	-14	0	14	0
TOTAL	21003	2480	1399	0	24882	2	4963	29847

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	15018	0	0	0	15018	0	0	15018
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1088	0	64	0	1152	0	0	1152
TOTAL PROVINCIAL GRANTS	16106	0	64	0	16170	0	0	16170
(II) FEDERAL	0	0	1260	0	1260	0	0	1260
(III) OTHER	0	0	75	0	75	0	0	75
2. FEES (A) TUITION	4486	0	0	8	4494	0	0	4494
(B) OTHER	237	0	0	0	237	0	0	237
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1578	1578
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-COVT. GRANTS	79	0	0	0	79	0	156	235
5. OTHER	251	1966	0	0	2217	3	0	2220
TOTAL REVENUE	21159	1966	1399	8	24532	3	1734	26269
TOTAL EXPENSES (FORWARDED FROM A2)	21003	2480	1399	0	24882			
EXCESS OF REVENUE OVER EXPENSES	156	-514	0	8	-350			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	5332.0	7310.7
	- PART-TIME FTE	1671.0	2012.0
GRADUATE	- FULL-TIME FTE	360.0	1446.3
	- PART-TIME FTE	42.0	143.9
TOTAL		7405.0	10912.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	18259	0	18259	0	0	0	0	0	0	18259
(II) OTHER INSTRUCTION AND RESEARCH	813	0	813	0	0	0	0	0	0	813
(III) OTHER SALARIES AND WAGES	4744	0	4744	1874	507	1117	1782	2673	310	13007
TOTAL SALARIES AND WAGES	23816	0	23816	1874	507	1117	1782	2673	310	32079
2. FRINGE BENEFITS	2073	0	2073	156	41	84	148	237	23	2762
TOTAL SALARIES AND BENEFITS	25889	0	25889	2030	548	1201	1930	2910	333	34841
3. BOOKS AND PERIODICALS	0	0	0	1320	0	0	0	0	0	1320
4. FURNITURE AND EQUIPMENT (A) PURCHASE	131	0	131	9	2	16	4	20	0	182
(B) RENTAL	125	0	125	12	718	7	4	5	0	871
5. OPERATIONAL SUPPLIES AND EXPENSES	1031	0	1031	145	22	189	208	256	94	1945
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1637	0	1637
8. TAXES	0	0	0	0	0	0	0	0	290	290
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	18	0	0	108	0	126
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	19	0	0	0	19
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	231	231
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	418	0	418	11	9	152	63	53	328	1034
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-70	0	0	-116	0	-186
TOTAL	27594	0	27594	3527	1247	1584	2209	4873	1276	42310

COMPUTING COSTS: ACADEMIC 836
NON-ACADEMIC 411
TOTAL 1247

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	18259	0	1233	165	19657	0	0	19657
(II) OTHER INSTRUCTION AND RESEARCH	813	0	98	34	945	0	0	945
(III) OTHER SALARIES AND WAGES	13007	1192	113	210	14522	20	90	14632
TOTAL SALARIES AND WAGES	32079	1192	1444	409	35124	20	90	35234
2. FRINGE BENEFITS	2762	90	68	20	2940	1	9	2950
TOTAL SALARIES AND BENEFITS	34841	1282	1512	429	38064	21	99	38184
3. BOOKS AND PERIODICALS	1320	0	0	0	1320	6	0	1326
4. FURNITURE AND EQUIPMENT (A) PURCHASE	182	54	265	2	503	0	2964	3467
(B) RENTAL	871	21	13	4	909	0	0	909
5. OPERATIONAL SUPPLIES AND EXPENSES	1945	284	761	101	3091	21	0	3112
6. COST OF GOODS SOLD	0	1995	0	0	1995	0	0	1995
7. UTILITIES	1637	465	0	0	2102	0	0	2102
8. TAXES	290	0	0	0	290	0	0	290
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	240	240
10. EXTERNAL CONTRACTED SERVICES	126	1120	0	0	1246	0	0	1246
11. SCHOLARSHIPS, BURSARIES, ETC.	19	0	46	0	65	196	0	261
12. PRINCIPAL AND INTEREST REPAYMENTS	231	1153	0	0	1384	0	0	1384
13. LAND AND SITE SERVICES	0	0	0	0	0	0	869	869
14. BUILDINGS	0	0	0	0	0	0	4942	4942
15. MISCELLANEOUS	1034	53	263	102	1452	0	0	1452
16. INTERNAL COST ALLOCATIONS	-186	116	70	0	0	0	0	0
TOTAL	42310	6543	2930	638	52421	244	9114	61779

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1973
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	30526	0	0	0	30526	0	0	30526
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	783	0	140	0	923	0	0	923
TOTAL PROVINCIAL GRANTS	31309	0	140	0	31449	0	0	31449
(II) FEDERAL	50	0	2165	0	2215	0	0	2215
(III) OTHER	60	0	107	0	167	0	0	167
2. FEES (A) TUITION	9210	0	0	629	9839	0	0	9839
(B) OTHER	112	2648	0	0	2760	0	0	2760
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	8462	8462
(B) OTHER	0	0	0	0	0	0	4113	4113
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	5	0	518	0	523	162	0	685
5. OTHER	349	3502	0	0	3851	204	0	4055
TOTAL REVENUE	41095	6150	2930	629	50804	366	12575	63745
TOTAL EXPENSES (FORWARDED FROM A2)	42310	6543	2930	638	52421			
EXCESS OF REVENUE OVER EXPENSES	-1215	-393	0	-9	-1617			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	10427.0	14115.0
	- PART-TIME FTE	3038.0	3754.2
GRADUATE	- FULL-TIME FTE	902.0	3419.9
	- PART-TIME FTE	263.0	856.3
TOTAL		14630.0	22145.4

END